

CONFEDERATION LIFE

143

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Can. Maclean, John

1799-1890

Press Notices.

—From the Toronto Globe, November 25th, 1878.

There are few persons who take any interest in the discussion of the tariff question who do not feel themselves frequently at a loss for trustworthy facts respecting our own Customs tariff and those of other lands. To all in want of such information this little hand-book will form a most welcome *vade mecum*. It contains a large amount of information in small compass and well classified. Of course the most interesting and important part of this information is that concerning the tariff of Canada, which is to some extent, and properly so, historical in its nature. The Customs tariff at present in force is given both by schedules as in the Customs Acts and alphabetically, affording at once a logical view of the duties imposed and a convenient table of reference. In addition to this there is a review of the tariff changes made during the past thirty years, the tariffs of 1859 and 1868 being given in full. The compiler has done well to place the sugar duties of Canada, the United States, and the more important European countries in juxtaposition, and to devote a separate section to the Canadian duties on tea and coffee. Next to our own tariff that of the United States is the most important, and especially in the present crisis. It is here given in full, with its multiplicity of details corrected up to the most recent dates, and in close proximity to it we find the short comparative statement of duties on goods entering Canada and the United States respectively which was so extensively circulated during the late election campaign. Passing over various other statements connected with the United States tariff, all of which are useful and suggestive, the volume contains also the draft Reciprocity Treaty of 1874, and a full report of the account given by Mr. Brown to the Canadian Senate of the negotiations which led up to it. The simple tariff of Great Britain is given in full, and extracts are made from the tariffs of France, Germany, Holland, Belgium, Italy, and Switzerland, the information being put in such a shape as to be available for the ordinary reader as well as the expert. The compiler does not conceal the fact that he is a believer in protection, but he claims—and, so far as we have been able to investigate, does not do so without cause—to have dealt fairly with both parties to the controversy in collecting his facts and arranging them. Such a compilation as this would have served a useful purpose during the campaign, and the need for it has not yet passed away. The tariff discussion is by no means at an end; in fact, it may almost be said to have hardly well begun.

—From the Toronto Mail, November 25th, 1878.

In this work of 160 pages Mr. Maclean has compiled a vast amount of information on the subject of the tariff. He sketches the various Canadian tariffs and the changes made within the last thirty years; and the tariffs of Great Britain, the United States, France, Germany, Holland, Belgium, Italy and Switzerland are also given. The history of Canadian reciprocity treaties is dealt with voluminously, with other matters bearing on the trade question. Mr. Maclean has done his work well, and the Hand-book will be found useful by all interested in the National Policy, Free Traders as well as Protectionists. It is a work of permanent value, and the statistics, tables, etc., are taken direct from official sources. The want of a reference work of the kind has long been felt, and Mr. Maclean admirably supplies the demand.

—From the Toronto Evening Telegram, November 26th, 1878.

To friend and foe of Protection alike, Mr. John Maclean's Tariff Hand-Book, which has just been issued from the press, will prove a useful and trustworthy *vade mecum*. Though Mr. Maclean was one of the first to suggest a truly National Policy for Canada, and though he has ever since been its earnest and consistent advocate, his compilation is no mere plea for Protection in the disguise of a hand-book. It gives the Canadian tariff, with its changes for the last thirty years; the British and American fiscal systems; with the more important portions of the tariffs of France, Germany, Holland, Belgium, Italy and Switzerland. Every Canadian who desires to understand the most important question now before the country should procure a copy.

MR. A

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CANADA

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TORONTO.

THE

TARIFF HAND-BOOK

SHEWING

THE CANADIAN CUSTOMS' TARIFF,
WITH THE VARIOUS CHANGES MADE DURING THE LAST
THIRTY YEARS;

ALSO

THE BRITISH AND AMERICAN TARIFFS,
IN FULL;
AND THE MORE IMPORTANT PORTIONS OF THE TARIFFS OF
FRANCE, GERMANY, HOLLAND, BELGIUM, ITALY AND SWITZERLAND;

ALL TAKEN FROM THE BEST AUTHORITIES.

COMPILED BY

JOHN MACLEAN.

Toronto:

ROSE-BELFORD PUBLISHING COMPANY.

1878.

TARIFF HAND-BOOK

Entered according to Act of Parliament of Canada, in the Year 1878, by

JOHN MACLEAN,

In the Office of the Minister of Agriculture.

PRINTED AND STEREOTYPED BY
HUNTER, ROSE AND CO.,
TORONTO.

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ERRATA AND ADDENDA.

The sugar duties now in force in Canada are correctly given on page 26, but on page 39 an error has crept in. The following is a corrected statement of the paragraph in which the error occurs:—

Cane juice, syrup of sugar, or of sugar cane, syrup of molasses, or of sorghum, $\frac{1}{2}$ cent per lb. 25 per cent. ad valorem.

Melado, concentrated melado, or concentrated molasses, $\frac{1}{2}$ cent. per lb. and 25 per cent. ad valorem.

Below is the circular to Collectors, issued in pursuance of the Order in Council of April 10th, 1875.

(CIRCULAR No. 149.)

CUSTOMS DEPARTMENT,
OTTAWA, 10TH APRIL, 1875.

SIR,—I am instructed by the Hon. the Minister of Customs to inform you that an Order in Council, under authority of the Stat. 33 Vic., cap. 8, has been passed, providing that on the duties now payable on imported sugars equal to No. 13 Dutch standard, and all thereunder, and on melado, there shall be remitted 25 cents on each 100 lbs. entered for duty.

In operating the regulation, your entries are to be compiled in all respects as heretofore, except that you are to distinguish all sugars equal to No. 9 and not above No. 13 Dutch standard; but on this and all other classes the old rates of duty are to be computed, and the quantity upon which the remission is to be allowed, with the amount of such remission, must be stated at the foot.

The classification, however, for your statistical books and returns must shew the different grades and the net duty as follows:

Sugar above No. 13, Dutch standard.

“ equal to No. 9, and not above No. 13, Dutch standard.

“ below No. 9, Dutch standard.

Melado.

Cane juice, syrups, &c.

The practical result will be that the net duty to be accounted for will be, on all above No. 13, one cent. per lb. On No. 9 to No. 13 inclusive, three-quarters of one cent. per lb. On all below No. 9, half-cent. per lb., and on Melado, three-eighths of one cent. per lb., with the ad valorem duty of 25 per cent. on each.

In your returns for the current month and quarter, you will require to make a double statement, retaining the old classification for the first ten days of this month, and adopting the above for the remainder of the quarter. The new duties should be interlined in the Trade Return and Monthly in red ink.

I will have further instructions to communicate immediately in another circular respecting the valuation of refined sugars from the United States.

I am, Sir,

Your obedient servant,
J. JOHNSTON.

The Collector of Customs,
Port of ———

COMPARISON of American rates of drawback on refined sugars, made from duty-paid raw sugars, established by the Treasury Circular of September 26, 1877, and now in force, with those allowed before that date.

	Old Rates. Per 100 lbs.	New Rates. Per 100 lbs.
Loaf, cut loaf, crushed, granulated, and powdered.....	\$3 60	\$3 18
White coffee sugar, undried, and above No. 20, Dutch standard	3 00	2 58
All grades of coffee sugars, No. 20, Dutch standard, and below it.	2 50	2 08
Sugar, refined from melado, on which was paid a duty of \$1.87½ per 100 lbs., same as if refined from raw sugar, sugar refined from molasses		1 25
	Per Gallon.	Per Gallon.
Syrup, from sugar.....		.06½
Syrup, from melado.....		.05½
Syrup, from molasses.....		.05

All the drawback rates on refined sugar are subject to a retention of 1 per cent., and on syrups of 10 per cent.; which brings the the present net drawbacks to the figures given on page 39.

An error on page 43 has to be corrected. It was in 1864, not in 1866, that the customs duty on refined petroleum was raised from 10c. to 15c. per gallon.

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INTRODUCTION.

ON the question of Protection and National Policy for Canada the recent general election was decided, with a change of Government as the immediate result. The reconstruction of the tariff is the single problem that more than any other now occupies the public mind, and that must for some time to come continue to engage a principal share of public attention. Under these circumstances, it is certainly desirable that precise information regarding the customs tariffs of our own and other countries should be placed before the Canadian people in convenient and accessible form, and at a price compatible with a considerable degree of popular diffusion. It is not enough that two or three dozen leading statesmen of both parties, and a few hundred members of Parliament and other public men, should be able to make exact comparison between our own and foreign tariffs, and between our own as it now is and as it has been in years past. For the general public to form anything like an intelligent judgment of what our statesmen may propose and oppose respectively, a fair measure of information as to actual facts is absolutely necessary. Nothing to serve the purpose of conveying such information to the Canadian people generally has ever yet been placed within their reach, and it may confidently be affirmed that it is a real want which this little volume is intended to supply, and a very pressing want, too, at the present time.

The compiler has endeavoured to present, in the first place, a view of the Canadian tariff as it is, also of the changes it has undergone during the last thirty years. This takes us back to Old Canada, then consisting of the Provinces of Quebec and Ontario only, and to a period a few years anterior to the Confederation movement. Three different tariffs are given in full—that of 1859, of Old Canada, because it and the tariff of 1858, of which it was an enlargement and expansion, were the first ever framed in this country for the avowed purpose of developing home manufactures, and in obedience to a popular demand; that of 1868, because it put the finishing touches to the tariff of 1867, which was the first enacted under Confederation; and the present tariff, for the very obvious reason that it is the one now in force. These are given in schedule form, as in the original Acts; and the latter also in the form of alphabetical arrangement. A summary of the various changes in excise duties during thirty years is also given. Under the proper heads will be found a concise statement of all the

changes in the Canadian sugar duties during the past thirty years; and an account of the tea duties as affected by the legislation of 1872 and subsequent years. A specially interesting part of the book is that wherein the Canadian and American duties on a number of leading articles of commerce are given in parallel columns, for the purpose of ready comparison.

The American tariff, in schedule form, is taken from the fourth edition of *Morgan's United States Tariff, 1875*, since which time few alterations of any account have been made. But, in order to insure accuracy up to the present time, the revised proofs have been corrected by Heyl's large United States Tariff Book of latest date, the use of which was kindly furnished for the occasion by Hon. W. C. Howells, American Consul at Toronto.

Special attention is directed to a table showing the average rates per cent., according to invoice values, actually collected on one year's importation of over one hundred and fifty articles, including only those yielding \$100,000 or upwards to the revenue. People on this side the border have a vague impression that the American duties are rather high, but few will be prepared to see such enormous figures of duties *ad valorem* as are shown by this table, which is official, having been prepared by the Statistical Bureau at Washington.

The subject of reciprocity with the United States is naturally connected with that of the trade policy of Canada. For this reason there are given in these pages the Draft Treaty of 1874; the official Memorandum of that year's negotiations, by Sir Edward Thornton and Hon. George Brown; and Mr. Brown's speech in the Senate the year following, in explanation. These documents are of permanent value, not merely as a record of the negotiations of 1874, but also as constituting a magazine of facts and figures relative to the operation of the old Treaty, and to the course of trade between the two countries during a long period of years. Whether we think Reciprocity with the Great Republic a good thing for Canada, or whether, as do some, we believe it to mean in effect commercial annexation, with the political extinction of the Dominion as the inevitable consequence, and that the separate existence of our "new nationality" is best assured without it—matters not. Thirteen years of Reciprocity, and the effort of 1874 for its restoration, are upon the record, and cannot properly be omitted in the present connection. The principal object of the book being to do something never done before, viz., to publish to the Canadian people what the figures of the American Tariff actually are, and to put plainly before them the hard facts of American commercial policy—some ninety pages, or more than half the space, are devoted to this and the subject of Reciprocity together.

The extracts from the French tariff (general), are translated from a copy kindly lent for the purpose by Mr. C. O. Perrault, French Vice-Consul at Montreal.

The extracts from the French tariff on British goods, under the Anglo-French

Treaty, and the portions given of the tariffs of Germany, Holland, Belgium, Italy and Switzerland, are taken from an official Return made to the British House of Commons in 1876, being therefore up to a comparatively recent date. In this Return the equivalents of the foreign import duties are given in English money, weights and measures, by which the English or Canadian reader, looking over the figures, is saved much troublesome calculation. Without this important convenience, indeed, the tariff figures of Continental Europe would be of little practical use to the general public, either in England or Canada.

The Return referred to includes the tariffs of duties levied on British goods by seventeen different countries, and the dutiable goods are divided into eleven different classes, the whole making over two hundred pages of a large book. To have reprinted all this would have made, not a "Hand-book," but a bulky and expensive volume, which for present purposes was out of the question. A selection was therefore made, in the first place, of France, Germany, Italy, Holland Belgium and Switzerland (three great States and three small States in the European family), as fairly representative of Continental tariff systems generally. Next, a further selection was made of the most important classes of manufactures, which are Nos. 1, 2 and 3 in the list, as follows:—

1. Yarns and thread :—Cotton, linen, silk and wool.
2. Woven manufactures :—Cotton, linen, silk and wool.
3. Metals, unwrought and wrought :—Iron and steel.

These classes are the most important in the list, not only from a commercial or manufacturing point of view, but also because they form the principal battleground in the contest between Protection and Free Trade. It is with relation to these classes of goods that the issues between the two opposing trade systems are most sharply defined and most hotly disputed. In the present connection they are the most interesting of all to the Canadian public, for the reason that, in the various classifications and rates adopted by the six countries named, we are introduced to European Continental methods of dealing with the problem of apportioning taxation on all grades of production and finish, from the crudest raw material to the last achievements of manufacturing skill. In no other classes of goods are the difficulties of the problem referred to so great and of so much national importance; and in no others is European skill in overcoming these difficulties so well illustrated.

The French tariff in particular, as a model of perfection in classification and effectiveness in working, is well worthy of our careful examination. The compiler makes distinct claim that, in selecting the six foreign European countries named, he has by no means favoured the Protectionist side, but has done ample justice, if not indeed more than justice, to the Free Trade side of Continental tariff practice.

Having honestly endeavoured to make the book a real "TARIFF HAND-BOOK," of a popular character and suitable for the general public, the compiler hopes that the mass of useful information compressed into its small compass will be found acceptable, both by Free Traders and by Protectionists.

TORONTO, November, 1878.

THE PROHIBITORY FRENCH DUTY ON CANADIAN VESSELS.

From the official Report of Proceedings at the eighth annual meeting of the Dominion Board of Trade, pages 119 and 120.)

At the afternoon session, at Ottawa, January 16th, 1878.

Mr. WM. ELDER (St. John, N. B.) moved, seconded by Mr. [R. R. DOBELL (Quebec) :—

"That the good offices of the Dominion Government be asked, with a view to procure, through the assistance of the British Government, the registration in France of Canadian-built vessels on terms of equality with those of Great Britain."

This question has already been before this Board, and, I believe, the discussions on it have borne fruit. The subject is, I understand, now occupying the attention of the British and Canadian Governments, and correspondence is going on upon it. Mr. Dobell mentioned incidentally just now, that, whereas, under a recent treaty with France, British ships can be registered at two francs per ton, we have to pay forty francs per ton. No doubt this is the result of an oversight. Our ships bearing British register are British ships, and there is, therefore, no necessity for this mistake being continued. However the mistake may have arisen, we have to pay forty francs per ton before our ships are admitted to French register. Canada is a much larger ship-owning country than France, and there ought to be a large intercourse in the purchase of ships, between the two countries. We have in years gone by sold annually half a million dollars worth of ships to France; and, if we could now sell on the same terms as Great Britain, it would revive an industry of which we have been proud, and which is now somewhat depressed. The tendency in the Maritime Provinces is to retain only new ships, and sell old ships to other countries. The very reverse prevails in France. They are willing, for their coasting trade, to buy old ships of four or five hundred tons. The ships we want to sell they want to buy, but we are met with this duty of forty francs per ton. We are seeking to obtain the same privilege as Great Britain, by admitting light wines into this country at low duties. This resolution is in accordance with the policy which prevails between France and England, and has everything in its favour. I hope it will again receive the favourable attention of this Board.

Mr. DOBELL: I should like to hear from the Executive what steps they have taken to present the views of the Board to the Government. I would like to hear what progress they have to report.

The resolution was adopted.

Since page 42 went to press the compiler is informed on authority, that the interpretation there given of section 14, Customs and Excise Act, 1874, is correct; and that the Act 35 Vict. chap. 12, remains unrepealed.

The Protectionist Customs Act of 1853 was introduced by Inspector-General Cayley, Attorney-General Macdonald (Sir John A.) being then Premier. That of 1859 was introduced by Inspector-General Galt (Sir A. T.), Attorney-General Cartier (Sir George E.) being Premier. The Parliamentary sessions of both years were held in Toronto.

TARIFF HAND-
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TARIFF CHANGES IN CANADA.

A REVIEW OF THIRTY YEARS—1849 TO 1878.

VESSELS.

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Thirty years ago the Customs Tariff of Old Canada appeared to be one for revenue only: we see no indication of any purpose of Protection in the duties then imposed. By the Customs Act of 1849 there was charged upon all goods, wares, and merchandise, not otherwise charged with duty, and not enumerated in the free list, the general duty of $12\frac{1}{2}$ per cent. Leaving out bar iron and other heavy iron goods, which paid only the nominal duty of $2\frac{1}{2}$ per cent., this included the bulk of the country's importations of manufactured goods. In 1856 the duty on general merchandise was raised to 15 per cent., and on manufactures of leather, and of India rubber, a duty of 20 per cent. was imposed. The year 1858 witnessed a revolution in the commercial policy of Old Canada, and the inauguration of Protection for the avowed purpose of developing home manufactures. The following is the 20 per cent. list of the Customs Act of that year:—

Anchovies, sardines, and all other fish preserved in oil.
Argentine, alabetta or alabata, and German silver manufactures.
Articles embroidered with gold, silver, or other metals.
Baskets, and all other articles made of grass, osier, palm leaf, straw, whale-bone, or willow, not elsewhere specified.
Beads of every description.
Billiard tables, and furnishings.
Bagatelle boards " " "
Blacking.
Bracelets, braids, chains, curls, ringlets, or head-dresses of any kind, composed of hair, or of which hair is a component part.
Brooms and brushes, not elsewhere specified.
Cameos and mosaics, real or imitation, when set in gold, silver or other metal.
Capers, pickles, olives, and sauces of all kinds not elsewhere specified.
Candles and tapers—wax, sperm, Belmont sperm, stearine, adamantine, and composition.
Chandeliers, girandoles, gas fittings.
Carriages or parts of carriages, not otherwise specified.
Cabinet ware or furniture.
Cocks, taps, and coupling joints.
Carpets and hearth rugs, velvet, Brussels, tapestry, Turkish, Persian, and other kinds.
Confectionery, not elsewhere specified.
China ware of all kinds.

Cutlery, polished, of all kinds.
Coach and harness furniture of all kinds.
Composition tops for tables or other articles of furniture.
Essences, balsams, cosmetics, extracts, pastes, perfumes, tinctures, and perfumery of all kinds.
Feathers and flowers, artificial or ornamental, or parts thereof, of whatever material composed.
Fans and fire screens.
Fire works.
Glass-plate.
Glass, silvered
Glass shades, and crystals for watches.
Glassware, cut, ground, or coloured.
Glass, stained, painted, or coloured.
Glass bottles and vials, not being wine or beer bottles.
Gold and silver leaf.
Gilt frames.
Guns, rifles, and fire arms of all kinds.
Hats, caps and bonnets.
Inks of all kinds, except printing ink.
Jewellery, real or imitation.
Japanned or planished tin and Britannia metal ware of all kinds.
Leather—sole, harness, dressed kip, calf, and upper leathers, and all imitations of leather.
Marble or imitation of marble mantle-pieces, or parts thereof.
Mattresses of hair, moss, or other material.
Millinery of all kinds.
Musical instruments of all kinds, including musical boxes and clocks.
Mowing, reaping, and threshing machines.

Manufactures of fur, or of which fur is the principal part.	Ornaments of bronze, alabaster, terra-cotta, or composition.
" of cashmere.	Plated and gilded ware of all kinds.
" of silk, satin, and velvet, and of all other fabrics, of which silk forms the principal part.	Playing cards.
" of bone, shell, horn, pearl, ivory, or vegetable ivory.	Preserved vegetables, meats, poultry, fish, and game.
" of gold, silver, or electroplate.	Railing or fencing, of iron.
" of brass and copper.	Riddles and sieves.
" of leather or imitation of leather, or of which leather or imitation of leather is the principal part.	Scales and weights.
" of marble, or marble more advanced in manufacture than slabs or blocks in the rough.	Shawls, Thibet wool, or filled.
" of papier mache.	Silks, satins and velvets, and all fabrics of which silk forms the principal part.
" of caoutchouc or Indian rubber or of gutta percha, or of which any of these articles forms the principal part.	Spades, shovels, axes, hoes, rakes, forks and edged tools, scythes and snathes, bolts, nuts and washers.
" of straw.	Spikes, nails, tacks, brads and springs.
Patent medicines and medicinal preparations not elsewhere specified.	Silk, woollen, worsted, and cotton embroideries, and tambour work.
Oilcloths, of whatever material composed.	Silk twist, and twist composed of silk and mohair.
Salad oils, table oils, and linseed oils.	Silver and gold cloth, thread, and other articles embroidered with gold, or for embroidering.
Opium.	Skins, sheep, calf, goat, and chamois, dressed.
	Soap, perfumed or fancy.
	Stoves and all other iron castings.
	Toys.
	Thread, lace and insertions.
	Writing desks, fancy and ornamental cases and boxes, of whatever material.
	Woolen goods.

The 25 per cent. list included manufactures of leather, viz.: Boots and shoes: and harness and saddlery—and clothing or wearing apparel, made by hand or machinery.

Under the heading of "goods paying 15 per cent.," it was thus enacted: "All articles not hereinbefore enumerated as charged with specific or *ad valorem* duty, and not exempted from the payment of duty, shall be chargeable with a duty of 15 per cent. on the value thereof."

The Tariff of 1859 was a further carrying out of the aim and purpose of the movement begun in 1858. It is elsewhere given in full, and it will be observed, on comparing the two, that the principal difference between them lies in the advance of goods unenumerated, in 1859, to 20 per cent., instead of 15 per cent. as in 1858. This being the case, no 20 per cent. list appears in 1859. For reprinting in full the Tariff of 1859 is selected, it having been that under which manufacturing advanced in old Canada, during seven years continuously, until the change of 1866.

The great change of 1866 consisted in the reduction, to 15 per cent., of the goods which by the tariff of 1859 paid 20 per cent; boots and shoes, harness and saddlery, and ready-made clothing, formerly 25 per cent, being placed at the same reduced figure. The Customs Act of December 13th, 1867, and that of April 29th, 1868, following Confederation, were a further carrying out of the purpose of that of 1866; as the tariff of 1859 was a further development of the movement of 1858. In the Act of 1866 appears a 15 per cent. list, which is almost a repetition of the 20 per cent. list of 1858. In that of 1867 the 15 per cent. list is dropped, and the enactment of 15 per cent. duty on all articles unenumerated is made to cover the ground intended. The same plan (the duty of 15 per cent. on all unenumerated articles) is continued in the tariff of 1868,

and no 15 per cent. *list* appears in the Act. For publication in full the tariff of 1868 is selected, it having been, with some alterations yet to be noticed, the system which has obtained in the Dominion for now more than ten years.

In the Customs and Excise Act of 1870 the principal changes made were these:—

The specific import duties imposed by the Act of 1868 on live animals, viz: \$15 per head on horses; \$10 per head on horned cattle; \$2 per head on swine, and \$1 per head on sheep, were abolished, and in lieu thereof a uniform duty of \$10 per cent. *ad valorem* was substituted.

Green fruits, hay, straw, bran, seeds not classed as cereals, vegetables, including potatoes and other roots, and plants, trees, and shrubs, were charged 10 per cent. import duty.

Vinegar and acetic acid were placed at 10 cents per gallon.

The import duty on manufactured tobacco and snuff was increased to 20 cents per lb., and 12½ per cent. *ad valorem*; and the duty on cigars was made 45 cents per lb.

Wines of all kinds were placed at 10 cents per gallon, and 25 per cent. *ad valorem*.

To the free list were added bookbinders' mill-boards and binders' cloth, iron wire, brass in strips, and iron in blooms and billets (not puddled).

The following articles were struck from the free list, and left among unenumerated articles paying 15 per cent., viz: Colours and other articles when imported by room-paper makers and stainers, to be used in their trade only (see free list of 1868); steam fire-engines imported by municipalities; "machinery when used in the original construction of mills or factories (not to include steam engines, boilers, water wheels, or turbines)"; gold and silver leaf; emery paper and emery cloth; sand paper and sand cloth, and platers' leaf (all thenceforth to pay 15 per cent.).

To meet revenue exigencies impending, *all* customs duties were increased by five per cent., or one-twentieth of their amount.

A drawback was allowed of the customs duties paid on iron and manufactures of iron used in building composite ships in Canada; also on tin plate used in making packages for articles exported.

The change of that year, however, which attracted most attention of all was the imposition of duties on certain natural products, as under, viz:—

	\$	cts.
Coal and coke, per ton	0	50
Salt (except salt imported from the United Kingdom or any British Possession, or imported for the use of the Sea or Gulf fisheries, which shall be free of duty), per bushel of 56 lbs.	0	5
(Equal to 25 cents per barrel of 280 lbs.)		
Hops	per lb.	0 5
Rice	per lb.	0 1
Wheat	per bushel.	0 4
Peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, except wheat	per bushel.	0 3
Flour of wheat and flour of rye	per barrel.	0 25
Indian meal and oatmeal, and flour or meal of any other grain, except wheat and rye	per barrel.	0 15

By the Customs Act of the year following (1871), the duties on coal and coke, wheat, flour, salt, peas, beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, and on Indian meal, oatmeal, and flour or meal of any other grain, were repealed; also the extra one-twentieth added to all duties in 1870. The duties on hops and rice were all allowed to remain.

The Governor in Council was authorized to place on the free list materials used in Canadian manufactures, and any machinery to be used in any Canadian

manufactory, on satisfactory evidence that like machinery is not then manufactured in Canada.

[For an account of the tea and coffee duties, as affected by the legislation of 1872 and 1874, see the chapter under that head.]

In 1874 (May 1st) the duty on articles unenumerated—15 per cent.—was raised to 17½ per cent., at which it now remains.

The import duty on foreign cigars was made 70 cts. per lb; on green and Japan tea, 4 cents; black tea, 3 cents; green coffee, 2 cents; coffee, ground or roasted, 3 cents.

The customs' duty on alcohol, brandy, rum, gin, and whiskey was advanced from 80 cents to \$1; the excise duty on home-made spirits being at the same time advanced from 63 cents to 75 cents per wine gallon. Sweetened and perfumed spirits, imported, were raised from \$1.20 to \$1.50.

The import duty on manufactured tobacco and snuff, formerly 12½ per cent. and 20 cents per lb., was raised to 12½ per cent., and 25 cents per lb.

Wines of all kinds, containing less than 20 per cent. of alcohol, and not worth more than 40 cents per gallon, were placed at 30 cents import duty per gallon; all other wines, except sparkling, 60 cents; and sparkling wines, in bottles, at the rate of \$1.25 per gallon.

A number of articles, some before unenumerated, and paying 15 per cent., and others in the free list, were transferred to the 10 per cent. list; for which see the official tariff schedules now in force. A number of ships' materials, and iron of certain descriptions, (for which see the same) were taken from the free list and made to pay 5 per cent. In the free list the words "woods when chiefly used in dyeing," were altered to "woods *unmanufactured*, when chiefly used in dyeing." Wool waste and flax seed were put in the free list.

By the Customs and Excise Act of February 20th, 1877, the import duty on cigars was raised to 50 cents per lb., and 20 per cent. *ad valorem*.

Tea—Green and Japan, was placed at 6 cents; and black at 5 cents per lb.

Cologne water and perfumed spirits, in small flasks or bottles, 25 per cent.

Malt, import duty, 2½ cents per lb.

The import duty on refined petroleum, and all other bituminous oils, and on crude petroleum, was reduced to 6 cents per wine gallon; the Excise duty of 5 cents on the home manufacture being at the same time abolished.

Ale, beer, and porter, which under the Act of 1868, paid 10 per cent. *ad valorem*, with a specific duty besides of 7 cents per gallon in bottles, and 5 cents per gallon in casks, were charged in lieu of these duties 18 cents and 12 cents per gallon, respectively.

Cotton thread, in hanks, coloured and unfinished, numbers three and four-ply—white—not under number twenty yarn; cotton warp, not coarser than number forty; cotton thread on spools; machine twist and silk twist, and linen machine thread, which in 1874 were changed from 15 per cent. to 10 per cent., were put back again among articles unenumerated, now paying 17½ per cent.

Cotton thread, in hanks, coloured and unfinished, number six ply—white—not under number twenty yarn, were taken from the Free List and charged 10 per cent.

Tubes and piping, of brass, copper, or iron, drawn, were taken from the Free List and charged 17½ per cent., with provision for drawback of duty when actually used in the manufacture of boilers.

By the Malt Act of 1878, the 2½ cents import duty on malt was reduced to 2 cents, the same as the Excise duty.

The enumeration of these changes brings us to the Customs Tariff of Canada as it now stands, which is given in full in subsequent pages.

TARIFF OF 1859 (OLD CANADA).

SCHEDULE.

TABLE OF DUTIES OF CUSTOMS INWARDS.

The following goods shall be chargeable with duty according to the value thereof, at the rates hereinafter mentioned :—

Goods paying One Hundred per cent.

Brandy,
Gin,
Cordials,
Rum,

Spirits and strong waters, including Spirits of Wine, and Alcohol not being Whiskey.

Goods paying Forty per cent. from 1st June, 1859, to 30th June, 1860, both days inclusive.

“ Thirty-five per cent. from 1st July, 1860, to 30th June, 1861, both days inclusive.

“ Twenty-five per cent. from 1st July, 1861, to 30th June, 1862, both days inclusive.

“ Fifteen per cent. upon, and after the 1st July, 1862.

The present duties remain in force until the end of May, 1859.	}	Sugar, refined, whether in loaves or lumps, candied, crushed, or in any other form; White Bastard sugar or other sugar equal to refined in quality.	{	40 per ct. 35 “ 25 “ 15 “ *
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Goods paying Forty per cent.

Cigars.

Goods paying Thirty per cent. from 1st June, 1859, to 30th June, 1860, both days inclusive.

“ Twenty-five per cent. from 1st July, 1860, to 30th June, 1861, both days inclusive.

“ Fifteen per cent. from 1st July, 1861, to 30th June, 1862, both days inclusive.

“ Ten per cent. upon, from and after the 1st July, 1862.

The present duties remain in force until the end of May, 1859.	}	Sugar, being neither refined, nor White Bastard, nor other sugar equal to refined in quality. Molasses.	{	30 per ct. 25 “ 15 “ 10 “ †
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* That is—40 per cent. the first year, 35 the second, 25 the third, and 15 the fourth.

† That is—30 per cent. the first year, 25 the second, 15 the third, and 10 the fourth.

Goods paying Fifteen per cent. from 1st January, 1860, to 31st December, 1861, both days inclusive.

“ Ten per cent. from 1st January, 1862, to 31st December, 1862, both days inclusive.

“ Five per cent. upon, from and after the 1st January, 1863.

The present duties remain } Coffee, green ;
in force until the end of } Tea.
the year 1859.

{ 15 per ct.
10 “
5 “

Goods paying Thirty per cent.

Almonds, Walnuts and Filberts.
Ginger, Pimento, and Pepper, ground.
Mace, Nutmegs and Cinnamon.
Nuts of all kinds.
Patent Medicines, and Medicinal
preparations not elsewhere specified.
Spices, ground.
Snuff.
Wines of all kinds.
Currants.
Dried Fruit.
Figs.
Coffee, ground or roasted.
Blacking.
Tobacco, manufactured.
Soap.
Starch.
Ale, Beer and Porter.

Goods paying Twenty-five per cent.

Manufactures of Leather, viz. :

Boots and Shoes.

Harness and Saddlery.

Clothing or wearing apparel made by hand or sewing machine.

Goods paying Fifteen per cent.

Book, Map and News-printing Paper.

Goods paying Ten per cent.

Anchors, 6 cwt. and under.

Books, printed ; periodicals and pamphlets, not being reprints of British copyrights, nor blank account books, or copy books, or books to be written or drawn upon ; and excepting, also, Bibles, Testaments, Prayer Books, and Devotional Books.

Brass in bars, rods or sheets.

Brass or Copper Wire and Wire Cloth.

Cameos and Mosaics, real or imitation, when set in gold, silver, and other metal.

Canada Plates, Tinned Plates, Galvanized Iron, and Sheet Iron.

Copper in bars, rods, bolts or sheets.

* That is—15 per cent. the first year, 10 the second, and 5 the third.

ber, 1861, both

32, both days

{ 15 per ct.
 { 10 "
 { 5 "

Silk Twist for hats, boots and shoes.

Iron, Bar, Rod or Hoop.

" Nail and Spike Rod.

" Hoop or Tire for driving wheels of locomotives, bent or welded.

" Boiler Plate.

" Railroad Bars, Wrought Iron Chains and Spikes.

" Rolled Plate.

" Wire.

Jewellery and Watches.

Lead in sheets.

Maps, Charts and Atlases.

Sails, ready-made.

Spirits of Turpentine.

Steel, wrought or cast.

Cotton Candle Wick, Cotton Yarn and Cotton Warp.

White Lead, dry.

Plaster of Paris, ground and calcined.

Hydraulic Cement, ground or calcined.

Red Lead.

Litharge.

Phosphorus.

Medicinal Roots.

Drain Pipes for agricultural purposes.

Engravings and Prints.

Straw, Tuscan and Grass Fancy Plaits.

Tin, granulated or bar.

Tubes and Piping, of copper, brass or iron, when drawn.

Zinc or Spelter, in sheet.

Locomotive and Engine Frames, cranks, crank axles, railway car and locomotive
 axles, piston rods, guide and slide bars, crank pins, connecting rods, steam-
 boat and mill shafts and cranks forged in the rough.

Goods paying Twenty per cent.

ALL ARTICLES NOT HEREINAFTER ENUMERATED AS CHARGED WITH AN AD VAL-
 OREM DUTY, OR HEREINAFTER CHARGED WITH A SPECIFIC DUTY, OR DE-
 CLARED FREE OF DUTY, SHALL BE CHARGEABLE WITH A DUTY OF TWENTY
 PER CENT. ON THE VALUE THEREOF.

Goods paying Specific Duties.

Whiskey of any strength not exceeding the strength of proof by Sykes' hydrom-
 eter shall be chargeable with a duty of eighteen cents per gallon, and so in
 proportion for any greater strength or less quantity than a gallon.

Table of Free Goods.

Acids of every description, except Vinegar.

Agricultural Societies—seeds of all kinds,
 farming utensils and implements of
 husbandry, when specially imported
 by, for the encouragement of agri-
 culture.

Alum.

Anatomical preparations.

Anchors, over 6 cwt.

Animals of all kinds.

Antimony.

Antiquities, collections of.

British copy-
 written or
 Books, and

other metal.

Apparel, wearing and other personal effects, and implements of husbandry, (not merchandise) in actual use of persons coming to settle in the Province and accompanying the owner.

Apparel, wearing, of British subjects dying abroad.

Argol.

Arms for the Army or Navy and Indian Nations, providing the duty otherwise payable thereon would be paid or borne by the Treasury of the United Kingdom or of the Province.

Ash, Pot, Pearl and Soda.

Bark, Tanners'.

Bark, used solely in dyeing.

Barley, except Pot and Pearl.

Barley Meal.

Beans.

Bean Meal.

Bear and Bigg.

Bear and Bigg Meal.

Berries, used solely in dyeing.

Bibles, Testaments, Prayer-Books, and Devotional Books.

Bleaching Powder.

Bolting Cloths.

Borax.

Bookbinders' tools and implements.

Books, Maps and Charts, imported, not as merchandise, but as the personal Effects of persons arriving in Canada to become *bond fide* residents of the Province.

Bottles containing Wine, spirituous or fermented Liquors of officers' mess.

Brandy imported for officers' mess.

Bran and Shorts.

Brimstone.

Bristles.

Broom Corn.

Buckwheat.

Buckwheat Meal.

Bulbs and roots other than Medicinal.

Bullion.

Burrstones, wrought or unwrought, but not bound up into Mill-stones.

Butter.

Coin and Bullion.

Cabinets of Coins.

Cables, Iron chain over $\frac{3}{4}$ of an inch diameter.

Cables, Hemp.

" Grass.

Carriages of travellers, and carriages employed in carrying merchandise (Hawkers and Circus Troupes excepted).

Casks, Ships' water, in use.

Caoutchouc or Indian Rubber, and Gutta Percha, unmanufactured.

Cement, Marine or hydraulic, unground.

Charitable Societies—donations of clothing for gratuitous distribution by any charitable society.

Cheese.

Clothing for the army or navy, or Indian Nations, or for gratuitous distribution by any charitable society.

Coal.

Cochineal.

Coke.

Commissariat Stores.

Copperas.

Corkwood or the bark of Corkwood tree.

Corn, Indian.

Cotton and Flax-waste.

Cotton Wool.

Cream of Tartar in Crystals.

Diamonds and Precious Stones.

Drugs used solely in dyeing.

Dye stuffs, viz.: Bark, Berries, Drugs, Nuts, Vegetables, Woods, and extract of Logwood.

Earths, Clays, and Ochres, dry.

Eggs.

Emery.

Emery, Glass and Sand-paper.

Felt hat bodies, and Hat Felt.

Firebrick.

Firewood.

Fish.

" Oil, in its crude or natural state.

" Products of, unmanufactured.

Fishing Nets and Seines.

Fish Hooks, Lines and Fish Twines.

Flax, Hemp and Tow, undressed.

Flour.

Fruits, Green.

Fruits, dried, the growth of the United States only, while the Reciprocity Treaty is in force.

Furs, Skins, Pelts, or Tails undressed, when imported directly from the United Kingdom or British North American Provinces, or from the United States, while the Reciprocity Treaty is in force.

Gems and Medals.

Gold Beaters' Brim Moulds and Skins.

Gravels.

Grains—Barley and Rye.

Beans and Peas.

Bear and Bigg.

Bran and Shorts.

Buckwheat.

Indian Corn.

Oats.

Wheat.

Meal of above Grains.

Grindstones, wrought or unwrought.

Gums and Rosins, in a crude state.

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Gypsum or Plaster of Paris, ground or un-
ground, but not calcined.

Grease and Scraps.

Hams.

Hair, Angola, Goat, Thibet, Horse or
Mohair, unmanufactured.

Hemp.

Hides.

Horns.

Household Furniture and Effects, that have
been in actual use for one month or
more, of persons coming to settle in
the Province, and in charge of the
owner.

Household Effects, personal, not merchan-
dise, of subjects of Her Majesty, do-
micated in Canada, but dying abroad.

Indigo.

Inventions and Improvements in the Arts,
• Models or Patterns of, provided that
no article shall be deemed a model
which can be fitted up for use.

Junk and Oakum.

Lard.

Lime, the produce of British North Ame-
rica Provinces only.

Machinery, Models and Patterns of, pro-
vided the same be not put to actual
use.

Manilla Grass.

Manures of all kinds.

Marble in blocks or slabs, unpolished.

Meats, fresh, smoked and salt.

Menageries—horses, cattle, carriages and
harnesses of, subject to Regulations
by the Governor in Council.

Military Clothing for Her Majesty's troops
or militia.

Military Stores and Materials for Military
Clothing imported for the use of the
Provincial Militia, under such restric-
tions as may be passed by the Gov-
ernor in Council.

Mosses and Sea Grass, for Upholstery
purposes.

Musical Instruments for Military Bands.

Nitre or Saltpetre.

Oakum.

Oils—Cocoa Nut, Pine and Palm, in their
crude, unrectified, or natural state.

Oil-cake or Linseed-cake.

Ordnance Stores.

Ores, of all kinds of Metals.

Osier or Willow, for Basketmakers' use.

Packages of all kinds, in which goods are
usually imported, except the follow-
ing, viz.: Spirit, Wine, Oil, Beer,
Cider, and other casks for the contain-
ing of liquid, Baskets of every de-
scription, Trunks, Snuff Jars, Earth-

enware Jars, Glass Jars, Bottles, and
Barrels containing Grain, Seeds, and
Peas.

Pig Iron, Pig Lead, and Pig Copper.

Pitch and Tar.

Philosophical Instruments and Apparatus,
Globes.

Plants, Shrubs, and Trees.

Printing Ink and Printing Presses.

Provisions for Army or Navy, or Indian
Nations.

Rags.

Resin and Rosin.

Rice.

Sail Cloth.

Sal Soda.

Sal Ammoniac.

Salt.

Seeds, for Agricultural, Horticultural or
Manufacturing purposes only.

Ships' Blocks.

Binnacle Lamps.

Bunting.

Canvas, Sail, Nos. 1 to 6.

Compasses.

Dead Eyes.

Dead Lights.

Deck Plugs.

Shackles.

Sheaves.

Signal Lamps.

Travelling Trucks.

Cordage, which upon importation shall
have paid the duty of customs, shall
be entitled to drawback under the
8th sec. 22 Vict., ch. 76, when ap-
plied to ship building purposes, and
under such Regulations as the Gov-
ernor in Council may make.

Ships' Water Casks in use.

Silk Felt Hats.

Soda Ash.

Sago Flour.

Specimens of Natural History, Mineralogy
or Botany.

Stone, unwrought.

Slate.

Stereotype Blocks, for printing purposes.

Statues, Busts, and Casts, of marble,
bronze, alabaster, or plaster of Paris,
Paintings and Drawings as Works of
Art, Specimens of Sculpture, Cab-
inets of Coins, Medals, Gems, and all
Collections of Antiquities.

Sulphur or Brimstone.

Tin and Zinc or Spelter, in block or pig.

Tallow.

Teasels.

Timber and Lumber of all kinds, round,
hewed, sawed, unmanufactured in
whole or in part.

Tobacco, unmanufactured.

Tools and Implements of Trade of Handicraftsmen arriving in Canada, when accompanied into the Province by the actual settler, and brought in by such settler for his own use, and not for sale.

Treenails.

Turpentine, other than Spirits of Turpentine.

Type Metal, in blocks or pigs.

Varnish, bright and black, for shipbuilders, other than Copal, Carriage, Shellac, Mastic, or Japan.

Vegetables, not elsewhere specified.

Vehicles of Travellers, except those of Hawkers and Pedlars.

Water Lime, unground.

Wine, Spirits, and Fermented Liquors of

all kinds, imported for Officers' Mess, and the packages containing the same.

Wood for hoops, when not notched.

Woods of all kinds.

Wool.

All importations for the use of Her Majesty's Army and Navy serving in Canada; or for the public uses of the Province.

Table of Prohibitions ;

The following articles are prohibited to be imported under a penalty of fifty pounds, together with the forfeiture of the parcel or package of goods in which the same may be found :—

Books, Drawings, Paintings, and Prints of an immoral or indecent character.

Coin, base or counterfeit.

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CANADIAN TARIFF OF 1868.

2. *In lieu and instead of the duties of Customs imposed by the Act hereinbefore cited, there shall be raised, levied, collected and paid, upon the goods enumerated in Schedules A and B to this Act, imported into Canada or taken out of Warehouse for consumption therein, the several duties of Customs respectively set forth and described in the said Schedules A and B, the duty of fifteen per centum ad valorem being payable upon all goods not charged with any duty, and not declared free of duty.*

SCHEDULE A.

GOODS PAYING SPECIFIC DUTIES.

		Duties.	
		\$	cts.
Animals, viz:—			
Horses	Per Head	15	00
Horned Cattle	"	10	00
Swine	"	2	00
Sheep	"	1	00
Acid—Sulphuric	Per lb.	0	04
Butter	"	0	04
Cigars:—Value not over \$10 per Mille	Per Mille.	3	00
Do over \$10 and not over \$20	"	4	00
Do over \$20 and not over \$40	"	5	00
Do over \$40	"	6	00
Cheese	Per lb.	0	03
Coffee, green	"	0	03
Do roasted or ground	"	0	04
Chicory or other root or vegetable used as Coffee, raw or green	"	0	03
Chicory, kiln-dried, roasted or ground	"	0	04
Fish, salted or smoked	"	0	01
Lard and Tallow	"	0	01
Meats, fresh, salted or smoked	"	0	01
Malt	Per Bushel	0	40
Oils, viz:—			
Coal and Kerosene, distilled, purified and refined	Per Gallon	0	15
Naphtha, Benzole and Refined Petroleum	"	0	15
Products of Petroleum, coal, shale and lignite, not otherwise specified	"	0	10
Crude Petroleum	"	0	06
Soap, Common	Per lb.	0	01
Starch	"	0	02
Spirits and strong waters, viz:—			
Brandy, Gin, Rum, Whiskey, Spirits of Wine, Alcohol Bitters containing Spirit, Vermouth and other Spirituous Liquors of whatever strength, not otherwise specified,			

on every gallon of the strength of Proof of Sykes' Hydro-
meter, and so in proportion for any greater strength,
and for every less quantity than a gallon - - -

		0 80
Cordials	- - - - - Per Gallon	1 20
Perfumed spirits	- - - - - "	1 20
Tinctures	- - - - - "	0 63

SUGAR AND MOLASSES.

Sugar:—All Sugar equal to, or above No. 9, Dutch Standard, twenty-five per centum *ad valorem*, and a specific duty of one cent per lb.

Below No. 9, Dutch Standard, twenty-five per centum *ad valorem*, and a specific duty of three-fourths of one cent per lb.

Cane Juice, Syrup of Sugar or of Sugar Cane, Syrup of Molasses or of Sorghum, Melado, Concentrated Melado, or Concentrated Molasses, twenty-five per centum *ad valorem*, and a specific duty of five-eighths of one cent per lb.

Sugar Candy, brown or white, and Confectionery, twenty-five per centum *ad valorem*, and a specific duty of one cent per lb.

Molasses, if used for refining purposes, or for the manufacture of sugar per 100 lbs. 0 73

Molasses, if not so used, twenty-five per centum *ad valorem*.

SCHEDULE B.

GOODS PAYING TWENTY-FIVE PER CENTUM AD VALOREM:—

Cassia, ground.

Cinnamon, ground.

Ginger "

Mace.

Nutmegs.

Pepper, ground.

Perfumery, not otherwise specified.

Perfumed and fancy Soaps.

Pimento, ground,

Playing Cards,

Proprietary Medicines, commonly called Patent Medicines, or any Medicine or Preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill or label for the relief or cure of any disorder or ailment.

GOODS PAYING TEN PER CENTUM AD VALOREM:—

Sole and Upper Leather.

GOODS PAYING FIVE PER CENTUM AD VALOREM:—

Books, periodicals and pamphlets, printed,—not being foreign reprints of British Copyright Works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor printed sheet music.

Iron—viz:—Bar, Rod, Hoop, and Sheet.
 Canada plates and tinned plates.
 Nail and Spike Rod, round, square and flat.
 Rolled plate and Boiler plate.
 Wire.

Type.

0 80
 Per Gallon 1 20
 " 1 20
 " 0 63

GOODS PAYING AD VALOREM AND SPECIFIC DUTIES.

, twenty-five per
 r lb.
 rem, and a speci-

es or of Sorghum,
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 ne cent per lb.
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per 100 lbs. 0 73

Ale, Beer and Porter, ten per centum *ad valorem* and a specific duty of five cents per Gallon in Casks, and seven cents per Gallon in bottles. (5 quart and 10 pint bottles to be held to contain a gallon.)

Tea, Black, fifteen per centum *ad valorem*, and a specific duty of three cents and one half of a cent per lb.

Do. Green, including Japan, fifteen per centum *ad valorem*, and a specific duty of seven cents per lb.

Tobacco, manufactured, except Cigars, and including Snuff, five per cent. *ad valorem*, and a specific duty of fifteen cents per lb.

Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and Currant Wines, twenty per centum *ad valorem*, and a specific duty of ten cents per gallon. (5 quart and 10 pint bottles to be held to contain a gallon.)

The following packages, that is to say:—Bottles, Jars, Demijohns, Brandy Casks, Barrels or Packages in which Spirituous Liquors, Wines and Malt Liquors are contained, and Carboys containing Sulphuric Acid, and all goods not enumerated in any of the Schedules to this Act as charged with any other duty, and not declared to be free of duty, shall be charged with a duty of Customs of fifteen per centum *ad valorem*.

REM:—

SCHEDULE C.

FREE GOODS.

ARTS AND SCIENCE:
 Anatomical preparations.
 Botany, specimens of,
 Cabinets of Antiquities.

" Coins.
 " Gems.
 " Medals.

Drawings, not in oil.

Gems.

Medals.

Mineralogy, specimens of.

Models.

Natural History, specimens of.

Sculpture, specimens of.

WORKS OF ART, viz:

Busts—Natural size, not being casts nor produced by any mere mechanical process.

Casts—As models for the use of schools of design.

Paintings—In oil, by] artists of well

known merit, or copies of the old masters by such artists.

Statues—Of bronze, marble, or alabaster, natural size.

DRUGS, DYE STUFFS, OILS AND COLOURS, NOT ELSEWHERE SPECIFIED, viz:

Acids of every description, except Acetic and Sulphuric acid and Vinegar.

Alum.

Antimony.

Argol.

Bark, when chiefly used in dyeing.

Barilla.

Berries, when chiefly used in dyeing.

Borax.

Bleaching Powders.

Brimstone in roll or flour.

Colours and other articles, when imported by room paper makers and stainers, to be used in their trade only, viz:

Bichromate of Potash.

any Medicine or
 redients whereof
 bel for the relief

ign reprints of
 copy books, nor
 printed in Can-

Ships' Compasses.

- " Dead Eyes.
- " Dead Lights.
- " Deck Plugs.
- " Knees, iron.
- " Masts or parts of, iron.
- " Pumps and pump gear.
- " Riders, iron.
- " Shackles.
- " Sheaves.
- " Signal Lamps.
- " Steering apparatus.
- " Travelling Trucks.
- " Wedges.
- " Wire-rigging.

And the following articles, when used for ships and vessels only, viz. :
 Cables, hemp, and grass.
 Cordage.
 Sail cloth, or canvas, from No. 1 to 6.
 Varnish, black, and bright.

Silver Leaf.

Spikes—composition.

Straw Plaits, Tuscan and Grass, fancy.

Stereotype Blocks for printing purposes.

Treenails.

Twists, silk, for hats, boots and shoes.

Veneering of wood or ivory.

Weaving or tram silk, for making elastic webbing,

Weaving or tram cotton, for making elastic webbing.

Wire cloth, of brass and copper.

Woollen netting, for India-rubber shoes.

METALS—

Brass—Bar, rod, sheet and scrap.

Cranks for Steamboats, forged in the rough.

Do Mills, do do

Copper, in pig, bars, rods, bolts and sheets, and sheathing.

Iron of the descriptions following :—

Scrap, galvanized or pig.

Puddled, in bars, blooms and billets.

Bolts and Spikes, galvanized.

Locomotive Engine Frames, Axles, Cranks, Hoop Iron or Steel for tires of wheels, bent and welded.

" Crank Axles, Piston Rods, Guide and Slide Bars, Crank Pins, Connecting Rods.

Lead in sheet or pig.

Litharge.

Railroad Bars, and frogs, wrought iron or steel Chairs, wrought iron or steel Fish Plates, and Car Axles.

Shafts for Mills and Steamboats, in the rough.

Spelter, in blocks, sheets or pig.

Steel, wrought or cast in bars and rods.

" plates cut to any form, but not moulded.

Tin, in bar, blocks, pig or granulated.

Tubes and piping—of brass, copper or iron, drawn.

Type Metal, in blocks or pigs.

Wire, of brass or copper, round or flat.

Yellow Metal, in bolts, bars and for sheathing.

Zinc in sheets and blocks and pigs.

NATURAL PRODUCTS :

Bristles,

Broom Corn.

Bulbs.

Caoutchouc, unmanufactured.

Clays.

Coal and Coke.

Cocoa, bean and shell.

Corkwood.

Corkwood Bark.

Diamonds, unset.

Earths.

Eggs.

Emery.

Flour, Wheat and Rye.

Fibre, Mexican.

Fibre, vegetable, for manufacturing purposes.

Fibrilla.

Flax, undressed.

Fire Clay.

Fire Wood.

Fish, fresh, not to include Oysters or Lobsters in Tins or Kegs.

Fish bait.

Furs, undressed.

Grain of all kinds.

Gravels.

Grease and Grease Scrap.

Gum Copal.

Gutta Percha, unmanufactured.

Gypsum, not ground nor calcined.

Hair, Human, Goat, Angola, Thibet, Horse, Hog and Mohair, unmanufactured.

Hay.

Hemp, undressed.

Hides.

Hops.

Horns.

Indian Corn.

Indian Meal.

India Rubber, unmanufactured.

Manilla Grass.

Manures.

Marble in blocks unwrought, or sawn on two sides only, or slabs sawn from such blocks, having at least two edges unwrought.

Mass for Upholstery purposes.

Ores of Metals of all kinds.

Osiers.

Pelts.

Pipe Clay.
Pitch.
Plants.
Plaster of Paris, not ground nor calcined.
Precious Stones, unset.
Rattan for chair makers.
Roots.
Rosin.
Salt.
Sand.
Sea Grass.
Seeds for agricultural, horticultural or manufacturing purposes.
Shrubs.
Skins, undressed.
Slate.
Stone, unwrought.
Tails, undressed.
Tanner's Bark.
Tampico, white and black.
Tar.
Teasels.
Tobacco, unmanufactured.
Tow, undressed.
Trees.
Turpentine, other than spirits of.
Vegetables, culinary.
Vegetable fibres.
Whale Oil, in the casks from on ship-board and in the condition in which it was first landed.
Willow for basket-makers.
Wood of all kinds, wholly unmanufactured.
Wool.
SPECIAL EXEMPTIONS FROM DUTY :—
Apparel, wearing, of British Subjects dying abroad but domiciled in Canada.
Articles by and for the use of the Governor-General.
Articles for the public uses of the Dominion.
Articles for the use of Foreign Consuls-General.
Army and Navy, for the use of,—
Arms,
Clothing,
Musical Instruments for Bands,
Military Stores.
Settlers' Effects of every description, in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.

UNDER REGULATIONS AND RESTRICTIONS TO BE PRESCRIBED BY THE MINISTER OF CUSTOMS.
Carriages of travellers and carriages laden with merchandise, and not to include circus troupes, nor hawkers.

Locomotives and railway passenger, baggage and freight cars, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States.
Menageries, horses, cattle, carriages and harnesses of.
Travellers' baggage.

SCHEDULE D.

The following goods, when the growth and produce of any of the British North American Provinces, may be imported free of duty, viz :
Animals of all kinds.
Fresh, smoked and salted meats.
Green and dried fruits.
Fish of all kinds.
Products of fish and of all other creatures living in water.
Poultry.
Butter.
Cheese.
Lard.
Tallow.
Timber and lumber of all kinds, round, hewed, sawed, but not otherwise manufactured in whole or in part.
Fish oil.
Gypsum, ground or unground.

SCHEDULE E.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz :
Books, Printed Papers, Drawings, Paintings, Prints, and Photographs, of a treasonable or seditious, or of an immoral or indecent character. !
Coin, base or counterfeit.

SCHEDULE F.

EXPORT DUTIES.

Shingle Bolts, per cord of 128 cubic feet...	\$1 00
Stave Bolts " " "	1 00
Oak Logs .....per M..	2 00
Spruce Logs " "	1 00
Pine Logs " "	1 00

CUSTOMS TARIFF OF THE DOMINION OF CANADA.

(From Official Copies of various Acts and portions of Acts, now in force.)

SCHEDULE A.

GOODS PAYING SPECIFIC DUTIES.

when the growth the British North y be imported free	Acid, Sulphuric	per lb.	\$0 0½
	" , Acetic.	Imperial gallon	0 12
ed meats.	Ale, Beer and Porter, when imported in bottle (6 quart and 12 pint bot- tles, to be held to contain an Imperial gallon)		0 18
	Ale, Beer and Porter, when imported otherwise than in bottle		0 12
	Butter	per lb.	0 04
	Cheese		0 03
all other creatures	Chicory, or other root or vegetable, and used as coffee, raw or green:		
	Chicory, kiln-dried, roasted or green	per lb.	0 03
	" ground "		0 04
	Coffee—Green		0 02
	Coffee—Ground or roasted		0 03
	Fish—Salted or smoked, except as provided by the Washington Treaty...		0 01
all kinds, round, not otherwise man- or in part.	Fruits, preserved in brandy or other spirits	Imperial gallon	1 80
	Hops	per lb.	0 05
	Lard and tallow		0 01
round.	Meats, fresh, salted or smoked		0 01
	Malt		0 02
	Oils, viz.: Coal and Kerosene, distilled, purified and refined, Naphtha, Benzole and Petroleum, products of Petroleum, coal, shale and lignite, not otherwise specified, and crude Petroleum	per wine gallon	0 06
E E.	Rice	per lb.	0 01
s shall be prohi- nder a penalty of together with the el or package of e may be found,	Soap—Common		0 01
	Starch		0 02
Drawings, Paint- photographs, of a ous, or of an im- aracter. †	Spirits and strong waters, viz.: Spirits and strong waters not having been sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer, and so in pro- portion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, namely: Brandy, Geneva, Alcohol, Rum, Gin, including Old Tom, Whiskey, and un- enumerated articles of like kinds	Imperial gallon	1 20
	Other spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid, namely: Rum—Shrub, Cordials, Scheidam, Schnapps, Tafia Bitters, and unenumerated articles of like kind		1 80
E F.	Cologne Water and perfumed spirits, not in flasks		1 80
IES.	Unenumerated Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines, Tinctures, Es- sences, Extracts, or any other denomination, shall be, nevertheless, deemed "Spirits or Strong Waters," and subject to duty as such...	per Imperial gallon	1 80

Tea, green, or Japan	per lb.	\$0 06
Tea, black	per lb.	0 05
Vinegar.....	per Imperial gallon	0 12
Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Elder and Currant Wines, containing less than 20 per cent. of alcohol, and not worth more than 48 cents per gallon (6 quart and 12 pint bottles to be held to contain an Imperial gallon) per Imp. gal.		0 36
Wines—all other, except Sparkling, imported in wood...per Imperial gal.		0 72
Wines imported in bond, except Sparkling wines (6 quart and 12 pint bottles to be held to contain an Imperial gallon) per dozen quart bottles	per dozen	1 50
Wines—Sparkling (6 quart and 12 pint bottles, to be held to contain an Imperial gallon)	per dozen	3 00

In computing the worth of all wines, there shall be included the cost of all bottling, corking, wiring, labelling, and of the materials used therein, and all other expenses incurred prior to actual shipment, except the cost of bottles and packages, which shall remain subject to the duty of $17\frac{1}{2}$ per centum *ad valorem*.

Sugar and Molasses.

- Sugar.—All sugar above No. 13, Dutch standard, 25 per cent. *ad valorem*, and a specific duty of one cent per pound.
- Sugar equal to No. 9. and not above No. 13, Dutch standard, 25 per cent. *ad valorem*, and a specific duty of three-fourths of one cent per pound.
- Sugar, below No. 9, Dutch standard, 25 per cent. *ad valorem*, and a specific duty of half of one cent per pound.
- Cane Juice, syrup of sugar, or the sugar cane, syrup of molasses, or of sorghum, 25 per cent. *ad valorem*, and a specific duty of five-eighths of one cent per pound.
- Melado, concentrated melado, or concentrated molasses, 25 per cent. *ad valorem*, and a specific duty of three-eighths of one cent per pound.
- Sugar Candy, brown or white, and confectionery. 25 per cent. *ad valorem*, and a specific duty of one cent per pound.
- Molasses, if used for refining purposes, or for the manufacture of sugar, per 100lbs, \$0 73.
- Molasses, if not so used, 25 per cent. *ad valorem*.

SCHEDULE B.

GOODS PAYING 25 PER CENTUM AD VALOREM.

- Cologne Water and Perfumed Spirits when in flasks or bottles not weighing more than 4 ounces.
- Cassia, ground.
- Cinnamon, ground.
- Ginger, ground.
- Mace.
- Nutmegs.
- Pepper, ground.
- Perfumery, not otherwise specified.
- Perfumed and Fancy Soaps.

....per lb. \$0 06
 .. per lb. 0 05
 rial gallon 0 12
 ry, Straw-
 er cent. of
 quart and
 Imp. gal. 0 36
 erial gal. 0 72
 d 12 pint
 zen quart
 per dozen 1 50
 ontain an
 per dozen 3 00
 ed the cost of all
 ein, and all other
 bottles and pack-
ad valorem.

ad valorem, and a

, 25 per cent. *ad*
 pound.
 d a specific duty

or of sorghum,
 of one cent per

cent. *ad valorem*,

ad valorem, and a

re of sugar, per

Pimento, ground.

Playing Cards.

Proprietary Medicines, commonly called Patent Medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill or label, for the relief or cure of any disorder or ailment.

GOODS PAYING 10 PER CENTUM AD VALOREM.

Animals of all kinds, except such as shall be imported for the improvement of stock, which shall be admitted free of duty under regulations to be made by the Treasury Board, and approved by the Governor in Council.

Bran.

Cotton netting for India rubber shoes and gloves.

Cotton thread, in hanks, coloured and unfinished, No. 6 ply; white—not under No. 20 yarn.

Felt used for gloves.

Felt for hats and boots.

Glass-paper and glass-cloth.

Green fruits of all kinds.

Hay.

Leather, sole and upper.

Locomotive engine frames, axles, cranks, hoop iron, or steel for tires of wheels—bent and welded—crank axles, piston rods, guide and slide bars, crank pins, and connecting rods.

Machinery for mills and factories, of kinds which are not then manufactured in the Dominion.

Plants.

Plush for hatters' use and for gloves.

Prunella.

Seeds not classed as cereals.

Shrubs.

Straw.

Trees.

Vegetables, including potatoes and other roots.

Woollen netting for India rubbers and gloves.

GOODS PAYING 5 PER CENTUM AD VALOREM.

Books, periodicals and pamphlets, printed, not being foreign reprints of British copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor printed sheet music.

es not weighing

Iron, viz.:—

Bar, rod, hoop and sheet.

Bars, puddled.

Canada plates and tinned plates.

Nail and spike rod, round, square and flat.

Rolled plate and boiler plate.

Scraps and galvanised.

Blooms and billets, puddled or not puddled.

Bolts and spikes, galvanised.

Wire, whether galvanised or not, except for wire rigging.

Ships' materials, viz. :—

Binnacle lamps.
 Blocks and patent bushes for blocks.
 Bunting.
 Cables, hemp or grass.
 Compasses.
 Cordage.
 Dead eyes.
 Dead lights.
 Deck plugs.
 Knees, iron.
 Pumps and pump gear.
 Riders, iron.
 Sail cloth or canvas.
 Shackles.
 Sheaves.
 Signal lamps.
 Steering apparatus.
 Travelling trucks.
 Varnish, black and bright.
 Wedges.

Type.

GOODS PAYING AD VALOREM AND SPECIFIC DUTIES.

Cigars, including Cigarettes, 20 per cent *ad valorem*, and a specific duty of 50 cents per lb.

Tobacco, manufactured, except Cigars, and including Snuff, $12\frac{1}{2}$ per cent *ad valorem*, and a specific duty of 25 cents per lb.

PACKAGES AND NON-ENUMERATED.

The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids; Crates containing china, glass, crockery or earthenware, and all packages in which goods are commonly placed for home consumption including cases in which bottled spirits, wines or malt liquors are contained, and every package being the first receptacle or covering inclosing goods for purposes of sale, shall in all cases in which they contain goods subject to an *ad valorem* duty be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of customs of $17\frac{1}{2}$ per cent *ad valorem*, to be computed on their original cost or value, AND ALL GOODS NOT ENUMERATED IN THIS ACT OR ANY OTHER ACT AS CHARGED WITH ANY DUTY OF CUSTOMS, AND NOT DECLARED FREE OF DUTY BY SOME UNREPEALED ACT OR PROVISION:—SHALL BE CHARGED WITH A DUTY OF CUSTOMS OF $17\frac{1}{2}$ PER CENTUM AD VALOREM when imported into Canada, or taken out of warehouse for consumption therein; but all packages not herein before specified, and not specially charged with duty by any unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty.

SCHEDULE C.

FREE GOODS.

Arts and Science:—

Anatomical preparations.
 Botany, specimens of.
 Cabinets of Antiquities.
 " Coins.
 " Gems.
 " Medals.
 Drawings, not in oil.
 Gems.
 Medals.
 Mineralogy, specimens of.
 Models.
 Natural History, specimens of.
 Sculpture, specimens of.

Works of Art, viz.:—

Busts—Natural size, not being casts nor produced by any mere mechanical process.
 Casts—As models for the use of schools of design.
 Paintings—In oil, by artists of well known merit, or copies of the old masters by such artists.
 Statues—Of bronze, marble or alabaster, natural size.

Drugs, Dye Stuffs, Oils and Colours, not elsewhere specified, viz.:—

Acids of every description, except acetic and sulphuric acid and vinegar.

Alum.

Aniline salts for dyeing purposes.

Antimony.

Argol.

Bark, when chiefly used in dyeing.

Barilla.

Berries, when chiefly used in dyeing.

Borax.

Bleaching powders.

Brimstone, in roll or flour.

Colours, viz.:—

Bichromate of Potash.

Blue Black.

British Gum.

Chinese Blue.

Lakes, scarlet and marone, in pulp.

Paris and permanent Greens.

Satin and fine-washed white.

Sugar of Lead.

Ultra marine.

Umber, raw.

Cream of Tartar, in crystals.

Drugs, when chiefly used in dyeing.

Indigo.

Kelp.

Kryolite.

Metallic Oxides, dry, ground or unground, washed or unwashed, not calcined.

Nitre.

Nuts, when chiefly used in dyeing.

Ochres, dry, ground or unground, washed or unwashed, not calcined.

Oils, Cocoa Nut, Pine and Palm, in their natural state.

Oil, carbolic or heavy oil, used in the manufacture of wood block-pavement, and of wood for buildings and railroad ties.

Phosphorus.

Precipitate of Copper.

Red Lead, dry.

Roots, medicinal, in their natural state.

Sal Ammoniac.

Sal Soda.

Saltpetre.

Soda Ash.

Soda, Caustic.

Soda, Nitrate of.

Soda, Silicate of.

Sulphur, in roll or flour.

Vitriol, blue.

Vegetables, when chiefly used in dyeing.

White Lead, dry.

Whiting or Whitenig.

Woods, unmanufactured, when chiefly used in dyeing, including woods simply ground or chipped, or in solid pieces or sticks.

Zinc, white, dry.

Manufactures and Products of Manufactures:—

Anchors.

Ashes, Pot, Pearl and Soda.

Bread and Biscuit from Great Britain and B. N. A. Provinces.

Bolting Cloth.

Bookbinders' Tools and Implements, Mill Boards and Binders' Cloth.

Brim Moulds for Gold-beaters.

Burrstones.

Candle Wick, cotton.

Canvas for manufacture of floor oilcloth, not less than 18 feet wide and not pressed or calendered.

Cement, Marine, unground.

Cement, Hydraulic, unground.

Church Bells.

Clothing, donations of, for charitable institutions.

Collar Cloth Paper.

Communition Plate.

Cocon Paste, from Great Britain and the B. N. A. Provinces.

Coin and Bullion, except United States Silver Coin.

Cotton Waste.

Cotton Wool.

Drain Tiles.

Duck for belting and hose.

- Electrotpe Blocks for printing purposes.
 Farming Implements and utensils, when imported by Agricultural Societies for the encouragement of agriculture.
 Fire Brick.
 Fish Hooks, Nets and Seines, Lines and Twines.
 Flax Waste.
 Gold Beaters' Skin.
 Hoop Skirt Manufacture, the following articles for :—
 Crinoline thread for covering, crinoline wire, clasps of tin and brass, slides, spangles and slotted tapes, and flat or round wire uncovered.
 Junk.
 Lithographic Stones.
 Lumber, plank and sawn, of mahogany, rosewood, walnut, cherry and chestnut, pitch pine and boxwood.
 Nails, composition.
 Nails, sheathing.
 Oakum.
 Oil-cake.
 Philosophical Instruments and apparatus, including globes when imported by, and for the use of Colleges and Schools, Scientific or Literary Societies.
 Printing Ink.
 Printing Presses, except portable hand-printing presses.
 Rags.
 Ships' Cables, Iron Chain over $\frac{1}{2}$ in., shackled or swivelled or not.
 Ships' Masts or parts of, iron.
 Ships' Wire-rigging and wire, galvanised for manufacture of.
 Spikes, composition.
 Straw Plaits, Tuscan and grass, fancy.
 Stereotype Blocks for printing purposes.
 Treenails.
 Union Collar Cloth paper.
 Veneering, of wood or ivory.
 Weaving or tram silk for making elastic webbing.
 Weaving or tram cotton for making elastic webbing.
 Wire Cloth, of brass or copper.
 Wool Waste.
Metals :—
 Brass—bar, rod, sheet, scrap and strips.
 Crank for steamboats, forged in the rough.
 “ mills, “ “
 Copper, in pig, bars, rods, bolts and sheets, and sheathing.
 Iron, pig.
 Lead, in sheet or pig.
 Litharge.
 Railroad bars and frogs, wrought iron or steel chains, wrought iron or steel fish-plates and car-axles.
 Shafts for mills and steamboats in the rough.
 Silver, German Sheet.
 Spelter, in blocks, sheets or pig.
 Steel, wrought or cast, in bars and rods.
 Steel Plates cut to any form but not moulded.
 Tin in bar, blocks, pig, or granulated.
 Type metal in blocks or pigs.
 Wire of brass or copper, round or flat.
 Yellow metal in bolts, bars, or for sheathing.
 Zinc in sheets, blocks and pigs.
Natural Products :—
 Annato, liquid or solid.
 Bristles.
 Broom Corn.
 Bulbs.
 Caoutchouc, unmanufactured.
 Ciarons, and rinds of—in brine for candying.
 Clays.
 Coal and Coke.
 Cocoa, bean and shell.
 Corkwood.
 Corkwood Bark.
 Diamonds, unset.
 Earths.
 Eggs.
 Emery.
 Fibre—Mexican.
 Fibre, vegetable, for manufacturing purposes.
 Fibrilla.
 Flax Seed.
 Flax, undressed.
 Flour, wheat and rye.
 Flour and Meal, all other.
 Fire Clay.
 Fire-wood.
 Fish—fresh—(except as provided by 35 Vic. cap. 2).
 Fish Bait.
 Fish Oil and Fish of all kinds, the produce of the Fisheries of the United States—(except Fish of the Inland Lakes and of the rivers falling into them, and except Fish preserved in oil).
 Furs, undressed.
 Gravels.
 Grain of all kinds.
 Grease and grease scrap.
 Gum Copal, Damar, Mastic, Sandarac, and Shellac.
 Gutta Percha, unmanufactured.

Gypsum or Plaster, ground, imported for agricultural purposes.

Gypsum, not ground or calcined.

Hair—Human, Goat, Angola, Thibet, Horse, Hog, and Mohair, unmanufactured.

Hair, curled.

Hair, Buffalo, for the manufacture of Felt.

Hemp, undressed.

Hides.

Horns.

India Rubber, unmanufactured.

Ivory Nuts.

Ivory, unmanufactured.

Lemons, and rinds of, in brine, for candying.

Manilla Grass.

Manures.

Marble in blocks, unwrought or sawn on two sides only, or slabs sawn from such blocks, having at least two edges unwrought.

Moss for upholstery purposes.

Oranges, and rinds of, in brine, for candying.

Ores of Metals of all kinds.

Osiers.

Pelts.

Pipe Clay.

Pitch.

Plaster of Paris, not ground nor calcined.

Precious Stones, unset.

Rattan for chair-makers and whip manufacturers.

Rennet.

Rosin.

Salt.

Sand.

Sea Grass.

Silk, raw or as reeled from the cocoon.

Silks, undressed.

Slate.

Stone, unwrought.

Tails, undressed.

Tanners' Bark.

Tampico, white and black.

Tar.

Teasels.

Tobacco, unmanufactured, under conditions of Act 31 Vict., cap. 51.

Tow, undressed.

Turpentine, other than spirits of.

Vegetable Fibres.

Whale oil, in the casks from on ship-board, and in the condition in which it was first landed.

Willow for basket-makers.

Wood of all kinds, wholly unmanufactured.

Wood.

Special exemptions from duties:—

Apparel, wearing, of British subjects dying abroad, but domiciled in Canada.

Articles imported by, and for the use of the Governor-General.

Articles for the public uses of the Dominion.

Articles for the use of foreign Consuls-General.

Army and Navy, for the use of:—

Arms,

Clothing,

Musical instruments for bands,

Military stores.

Settlers' effects of every description, in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.

Under Regulations and Restrictions to be prescribed by the Minister of Customs.

Carriages of travellers and carriages laden with merchandise, and not to include circus troops nor hawkers.

Locomotive and railway passenger baggage and freight cars, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances, in the United States.

Menageries — horses, cattle, carriages and harnesses of.

Travellers' baggage.

SCHEDULE D.

The following goods, when the growth and produce of any of the British North American Provinces, may be imported free of duty, subject to alteration or regulation, by Proclamation of the Governor in Council, viz:—

Animals of all kinds.

Fresh, smoked, and salted meats.

Green and dried fruits.

Fish of all kinds.

Products of fish and all other creatures living in the water.

Poultry.

Butter.

Cheese.

Lard.

Tallow.

Timber and lumber of all kinds, round, hewed, but not otherwise manufactured in whole or in part.

Fish oil.

Hops.

Straw.

Bran.
Seeds of all kinds.
Vegetables (including potatoes and other roots).
Plants, trees, and shrubs.
Gypsum, ground or unground.
Hay.

SCHEDULE E.

The following articles shall be prohibited to be imported, under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of

goods in which the name may be found, viz:—

Books, Printed Papers, Drawings, Paintings, Prints and Photographs of a treasonable or seditious, or of an immoral or indecent character.
Coin, base or counterfeit.

SCHEDULE F.

EXPORT DUTIES.

Shingle Bolts, per cord of 128 cub. ft. \$1 00
Spruce Logs, per M feet .. 1 00
Pine do do .. 1 00

CUSTOMS TARIFF OF CANADA IN FORCE IN 1878.

All Articles not hereafter enumerated as charged with an ad valorem duty, or charged with a specific duty, or declared free of duty, are chargeable with a duty of 17½ per cent on the value thereof.

Acid. Sulphuric.....	½ c. per lb.	gallon), 40 c. per doz. qts., 30 c. per doz.	
Acetic Acid.....	12 c. per Imp. gall.	pints. When not invoiced .. 17½ per cent.	
Acids of every description, except Acetic and Sulphuric Acid and Vinegar.....	Free	Benzole.....	17 1-5 c. per Imp. gall.
Alcohol, on every Imp. gallon of the strength of proof of Sykes' Hydrometer, and so in proportion for any greater strength, and for every less quantity than a gallon.....	\$1.20 per gall.	Berries, chiefly used in dyeing.....	Free
Ale in casks.....	18 c. per gall.	Bibles, Testaments, Prayer-Books, and Devotional Books.....	5 per cent.
Ale, in bottles (6 quarts or 12 pints to gallon) 40 c. per doz. qts., 30 cts. per doz. pts. When not invoiced ..	17½ per cent.	Bichromate of Potash.....	Free
Alum.....	Free	Biscuit, from Great Britain and the B. N. A. Provinces.....	Free
Annatto, liquid or solid.....	Free	Bitters.....	\$1.30 per Imp. gall.
Anatomical Preparations.....	Free	Bleaching Powders.....	Free
Anchors.....	Free	Blue-Black.....	Free
Aniline Salts for dyeing purposes.....	Free	Blocks, Stereotype, for Printing purposes.....	Free
Animals of all kinds.....	10 per cent.	Blooms and Billets, puddled or not puddled.....	Free
Animals of all kinds, growth and produce of B. N. A. Provinces.....	Free	Blue Vitriol.....	Free
Animals imported for the improvement of stock.....	Free	Bolting Cloth.....	Free
Antimony.....	Free	Books—Printed Periodicals, and Pamphlets, not being foreign reprints of British copyright works, nor Blank Acc't Books, Copy Books, nor Books to be written or drawn upon, nor reprints of Books printed in Canada, nor printed Sheet Music.....	5 per cent.
Antiquities, Cabinets of.....	Free	Bookbinders' Tools and Implements, Millboards and Binders' Cloth.....	Free
Argol.....	Free	Books, copyright reprints of.....	12½ per cent.
Arms, Clothing, Musical Instruments for Bands, and Military Stores for the use of the Army and Navy.....	Free	Boots.....	17½ per cent.
Articles for the Public uses of the Dominion.....	Free	Boot-felt.....	Free
Articles imported by and for the use of the Governor-General.....	Free	Borax.....	Free
Articles for the use of Foreign Consuls-General.....	Free	Botany, Specimens of.....	Free
Ashes, Pot, Pearl and Soda.....	Free	Bran.....	10 per cent.
Axles, Crank, Locomotive.....	10 per cent.	Bran, growth or produce of B. N. A. Provinces.....	Free
Axles, Railway Car.....	10 per cent.	Brandy (on every Imp. gallon of the strength of proof of Sykes' Hydrometer, and so in proportion for any greater strength, and for every less quantity than a gallon.....	\$1 20 per gall.
Barilla or Kelp.....	Free	Brass, in Bars, Rods, Sheets, Scraps, and Stripes.....	Free
Bark, Tanners'.....	Free	Brass or Copper Wire, round or flat.....	Free
Bark, used chiefly in dyeing.....	Free	Brass and Copper, Manufactures of, 17½ per cent.	
Bark of the Corkwood Tree.....	Free	Bread from Great Britain and the B. N. A. Provinces.....	Free
Bars, Guide and Slide, for Locom. 10 per cent.		Brim Moulds for Gold Beaters.....	Free
Bars, Puddled iron.....	Free		
Beer, in casks.....	18 c. per gall.		
Beer, in bottles, 6 quarts or 12 pints to a			

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1878.

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30 c. per doz.

..... 17½ per cent.

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Books, and

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Hydrometer,

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quantity than

..... \$1 20 per gall.

Scraps, and

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Free

Free

CORRECTIONS.

TO FACE PAGE 52.

The duties, also descriptions of goods, are correctly given in the official schedules just preceding, but in the alphabetical list some errors occur, which are to be corrected as under:

ON PAGE 32.

Alcohol, on every Imperial gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than proof, and for every greater or less quantity than a gallon, \$1.20 per gall.

Ale, Beer and Porter, in bottles (6 quart or 12 pint bottles to be held to contain an Imp. gallon), the bottles paying 17½ per cent. *ad valorem* besides 18c. per gall. (When bottles not invoiced, they are rated at 40c. per dozen quarts, and 30c. per dozen pints.)

Ale, Beer and Porter, imported otherwise than in bottles 12c. per gall.

Articles for the public uses of the Dominion, made dutiable by Departmental Order—Circular No. 150, of date 14th June, 1876.

Beer, see "Ale, Beer and Porter."

Bitters \$1.80 per Imp. gall.

ON PAGE 33.

Canvas, for manufacture of floor oil cloth, not less than 4 feet 10 inches wide Free

Compasses, for ships' use only 5 per cent.

..... not for ships' use only 17½ per cent.

Cotton Thread, in hanks, coloured and unfinished, not under No. 20 yarn 10 per cent.

Cotton Warp 17½ per cent.

ON PAGE 34.

Machine Twist and Silk Twist 17½ per cent.

Malt, when imported, is turned over to the Inland Revenue Department, and pays

the same as Malt made in Canada, which is 2c. per lb.

ON PAGE 35.

Perfumed Spirits, in flasks or bottles, not weighing more than 4 oz each 25 per cent. Porter, see "Ale, Beer and Porter."

Sail Cloth or Canvas 5 per cent.

ON PAGE 36.

Ships' Wire Rigging Free

Shoddy 17½ per cent.

Silk Twist for hats, boots and shoes 17½ per cent.

Spirits and Strong Waters, called Proprietary Medicines, Tinctures, Essences,

Extracts, &c. \$1.80 per Imp. gall.

Other Spirits, sweetened or mixed so that the degree of strength cannot be ascer-

tained by the Hydrometer—Rum, Shrub,

Cordials, Schiedam, Schnapps, Tafia,

Bitters, &c. \$1.80 per Imp. gall.

ON PAGE 37.

Tires or Hoops for locomotive wheels, bent and welded 10 per cent.

Twist, Silk, for hats, boots and shoes,

..... 17½ per cent.

Varnish, bright and black, when used for ships and vessels only 5 per cent.

Wines—Instead of "20 degrees of Alcohol,"

read "20 per cent of Alcohol;" and in-

stead of "Wine not worth more than 40

cents per gallon," read "Wine not worth

more than 48 cents per gallon.

Wrought Iron or Steel Chairs, for rail-

ways Free

Brimstone, in roll or flour	Free	Composition Spikes and Nails	5 per cent.
Bristles	Free	Confectionery	1 cent per lb. and 25 per cent.
British Gum	Free	Connecting Rods, Locomotive	10 per cent.
Broom Corn	Free	Copper, Precipitate of	Free
Bulbs	Free	Copper, in pig, bars, rods, bolts, sheets and sheathing	Free
Burstones	Free	Cordage, for ships and vessels only	5 per cent.
Busts, natural size, not being casts nor produced by any mere mechanical process	Free	Cordials	\$1 80 per Imp. gall.
Butter	4c. per lb.	Corkwood and Bark	Free
Butter, the produce of B. N. A. Provinces	Free	Corn, Indian	Free
Cables—Iron Chain, over $\frac{1}{2}$ inch, Shackled, Swivelled or not, when used for ships only	Free	Cotton, Manufactures of	17 $\frac{1}{2}$ per cent.
Cables—Hemp and Grass, when used for ships only	5 per cent.	Cotton, Candle Wick	Free
Cabinets of Antiquities, Coins, Gems, and Medals	Free	Cotton Thread, in hanks, coloured and unfinished, Nos. 3, 4 and 6 ply, white, not under No. 20 yarn	17 $\frac{1}{2}$ per cent.
Candlewick Cotton	Free	Cotton Warp, not coarser than No. 40, 10 per cent.	Free
Candy Sugar, brown or white	1c. per lb. and 25 per cent.	Cotton Waste	Free
Cane Juice	8c. per lb. and 25 per cent.	Cotton Netting for India Rubber Shoes and Gloves	10 per cent.
Canvas, for Manufacture of Floor Oil Cloth, not less than 18 feet wide, not pressed or calendered	Free	Cotton Wool	Free
Caoutchouc, unmanufactured	Free	Cotton, Weaving or Tram, for making Elastic Webbing	Free
Carriages of Travellers and Carriages employed in carrying merchandise (Hawkers and Circus Troupes excepted)	Free	Crank Axles, Locomotive	10 per cent.
Cassia, ground	25 per cent.	Crank Pins, Locomotive	10 per cent.
Castile Soap	17 $\frac{1}{2}$ per cent.	Cranks, Locomotive	10 per cent.
Casts, as models for the use of schools of design	Free	Cranks, Steamboat and Mill, forged in the rough	Free
Cement, marine or hydraulic, unground	Free	Cream of Tartar, in Crystals	Free
Cheese	3c. per lb.	Crinoline Thread, for covering Crinoline Wire	Free
Cheese, the produce of B. N. A. Provinces	Free	Curled Hair	Free
Chestnut and Cherry Plank	Free	Drawings, not in Oil	Free
Chicory, or other Root or Vegetable used as Coffee, raw or green	3c. per lb.	Diamonds and Precious Stones, not set	Free
Chicory, kiln-dried, roasted or ground	4c. per lb.	Drain Tiles	Free
Chinese Blue	Free	Dried Fruits	17 $\frac{1}{2}$ per cent.
Church Bells	Free	Drugs, used chiefly in dyeing	Free
Cigars	50c. per lb., and, in addition, 20 per cent. <i>ad valorem</i>	Duck, for Belting and Hose	Free
Cinnamon, ground	25 per cent.	Earths, Clays and Sand	Free
Citrons, and rinds of, in brine for candying	Free	Eggs	Free
Clasps, Brass and Tin, for manufacture of Hoop Skirts	Free	Electrotype Blocks, for printing purposes	Free
Clays	Free	Emery	Free
Clothing or Wearing Apparel, made by hand or sewing machine	17 $\frac{1}{2}$ per cent.	Emery Paper and Cloth	17 $\frac{1}{2}$ per cent.
Clothing for the use of the Army and Navy	Free	Fancy Goods, Manufactures of	17 $\frac{1}{2}$ per cent.
Clothing, donations of, for charitable Institutions	Free	Farming Utensils and Implements, when imported by Agricultural Societies for encouragement of agriculture	Free
Coal and Coke	Free	Felt, Cotton and Woollen Netting, and Plush used in the manufacture of gloves and mitts	10 per cent.
Cocoa Paste, from Great Britain and the B. N. A. Provinces	Free	Felt, Cotton and Woollen Netting, and Plush used in the manufacture of hats and boots	10 per cent.
Cocoa Nuts	10 per cent.	Fibre, vegetable, for manufacturing purposes	Free
Cocoa, Bean and Shell	Free	Firebrick and Clay	Free
Coffee, green	2 cents. per lb.	Firewood	Free
Coffee, kiln dried, roasted or ground	3 cts. per lb.	Fish, products of, and all other creatures living in water, from B. N. A. Provinces	Free
Collar Cloth Paper	Free	Fish, Fish Oil, and Fish products of all kinds, from B. N. A. Provinces	Free
Coin and Bullion, except U. S. Silver Coin	Free	Fish in Oil	17 $\frac{1}{2}$ per cent.
Cologne Water and Perfumed Spirits not in flasks	\$1 80 per Imp. gall.	Fish of all kinds when imported from the United States	Free
Cologne Water and Perfumed Spirits when in flasks or bottles not weighing more than 4 oz.	25 per cent.	Fish Oil, from the United States	Free
Common Soap	1 cent. per lb.	Fish Bait	Free
Communion Plate	Free	Fishing Nets and Seines, Hooks, Lines, and Twines	Free
Compasses	5 per cent.	Flax, Hemp, and Tow, undressed	Free
		Flax Seed	Free
		Flax Waste	Free
		Flour, Wheat and Rye	Free
		Flour of any other Grain, including Indian Meal and Oatmeal	Free

Fruits, green or dried, growth or produce of B. N. A. Provinces.	Free
Fruits preserved in Brandy or other Spirits	\$1.80 per Imp. gall.
Fruits, green	10 per cent.
Fruits, dried	17½ per cent.
Furs and Skins, Pelts, or Tails, undressed, Free	
Furs, Manufactures of	17½ per cent.
Gems, and Cabinets of	Free
Gin (on every gallon of strength of proof of Sykes' Hydrometer, and so in proportion for any greater strength and for every less quantity than a gallon)	\$1.20 per Imp. gall.
Ginger, ground	25 per cent.
Glass and Glass Ware, Plate, and Silvered, Stained, Painted, or Coloured	17½ per cent.
Glass Paper and Glass Cloth	10 per cent.
Gold, Silver, and Plated Ware, Manufactures of	17½ per cent.
Goldbeaters' Brim Moulds and Skins	Free
Grain of all kinds	Free
Grain, Wheat	Free
Gravels	Free
Grease and Scraps	Free
Greens, Paris and permanent	Free
Gum, Copal	Free
Gum, British	Free
Gutta-percha, unmanufactured	Free
Gypsum, or Plaster of Paris, neither ground nor calcined	Free
Gypsum, ground or unground, from B.N.A. Provinces	Free
Hair, Angola, Goat, Thibet, unmanufactured	Free
Hair, Horse, Hog, or Mohair, unmanufactured	Free
Hair, Human	Free
Hair, Curled	Free
Hardware, Manufactures of	17½ per cent.
Harness and Saddlery	17½ per cent.
Hams	1c. per lb.
Hat Felts	Free
Hay	10 per cent.
Hay, growth and produce of B. N. A. Provinces	Free
Hemp, undressed	Free
Hides and Horns	Free
Hops	5c. per lb.
Hops, the growth and produce of B. N. A. Provinces	Free
Imitation of Leather	17½ per cent.
India-rubber, unmanufactured	Free
Indigo	Free
Indian Meal	Free
Iron of the descriptions following, viz:—	
Iron, Canada Plates and Tin Plates	5 per cent.
Iron, sheet	5 per cent.
Iron, galvanized Spikes and Bolts	5 per cent.
Iron, Nail and Spike Rod, round, square, or flat	5 per cent.
Iron, bar, rod, or hoop	5 per cent.
Iron, Scrap, galvanized	5 per cent.
Iron, Hoop or Tire, for Locomotive Wheels, bent and welded	10 per cent.
Iron, Boiler Plate	5 per cent.
Iron, pig	Free
Iron Railroad Bars, Frogs, Wrought Iron or Steel Chairs, Fish Plates and Car Axles	10 per cent.
Iron Wire	5 per cent.
Iron, Rolled Plate	5 per cent.
Iron Bars puddled, Blooms and Billets puddled or not puddled	Free

Ivory Nuts	Free
Ivory, unmanufactured	Free
Jewellery	17½ per cent.
Junk	Free
Kelp	Free
Kerosene Oil, distilled, purified, and refined	6c. per wine gall., or 7 1-5c. per imp. gall.
Knees and Riders, Iron, for ship-building purposes	Free
Kryolite	Free
Lakes, in pulp, scarlet and morone	Free
Lard	1c. per lb.
Lard, the produce of B. N. A. Provinces	Free
Lead, in sheet or pig	Free
Lead, Red and White, dry	Free
Leather, Sole and Upper	10 per cent.
Leather, or Imitation thereof, Manufactures of	17½ per cent.
Lemons, and rinds of, in brine, for candying	Free
Linen Machine Thread	17½ per cent.
Litharge	Free
Lithographic Stones	Free
Locomotive Engine Frames, Axles, Cranks, Hoop Iron or Steel for Tires of Wheels, bent and welded, Crank Axles, Piston Rods, Guide and Slide Bars, Crank Pins and Connecting Rods	10 per cent.
Locomotive and Passenger Baggage and Freight Cars, running upon any line of road crossing the frontier, so long as Canadian Locomotives and Cars are admitted free, under similar circumstances in the United States	Free
Lumber, Plank and Sawed, of Walnut, Rosewood, Cherry, Chestnut, Mahogany, and Pitch Pine	Free
Lumber and Timber of all kinds, round, hewed, but not otherwise manufactured in whole or in part, from B.N.A. Provinces	Free
Mace	25 per cent.
Machine Twist and Silk Twist	10 per cent.
Machinery for Mills and Factories, which is not manufactured in the Dominion	10 per cent.
Malt	2c. per lb.
Manilla Grass	Free
Manufactures of Brass or Copper	17½ per cent.
Manufactures of Cottons	17½ per cent.
Manufactures of Silks and Velvets	17½ per cent.
Manufactures of Hardware	17½ per cent.
Manufactures of Leather, or Imitations thereof	17½ per cent.
Manufactures of Glassware	17½ per cent.
Manufactures of Fancy Goods	17½ per cent.
Manufactures of Furs	17½ per cent.
Manufactures of Gold, Silver, and Plated Ware	17½ per cent.
Manufactures of Leather, including Boots and Shoes, Harness and Saddlery	17½ per cent.
Manufactures of Woollens	17½ per cent.
Manures	Free
Marble, in blocks, unwrought, or sawn on two sides only, or slabs sawn from such blocks, having at least two edges unwrought	Free
Mastic, Damar, Sandarac and Shellac	Free
Meats, Fresh, Salted or Smoked	1c. per lb.
Meats, Fresh, Salted or Smoked, growth or produce of B. N. A. Provinces	Free
Medals and Cabinets of	Free

Free	Medicines—Proprietary Medicines com-
Free	monly called Patent Medicines, or any
17½ per cent.	Medicine or Preparation, of which the
Free	Recipe is kept secret, or the ingredients
Free	whereof are kept secret, recommended by
purified, and re-	advertisement, bill or label, for the relief
l., or 7 1-5c. per	or cure of any disease or ailment. .25 per cent.
imp. gall.	Medicinal Roots in their natural state. Free
for ship-building	Menageries, Horses, Cattle, Carriages, and
Free	Harness of. Free
Free	Melado. 3c. per lb. and 25 per cent.
Free	Metallic Oxides, dry, ground or unground,
1c. per lb.	washed or unwashed, not calcined. Free
A. Provinces. Free	Military and Naval Stores. Free
Free	Mineralogy, Specimens of. Free
Free	Models. Free
10 per cent.	Molasses, if used for refining or for the
Free	manufacture of Sugar. 73c. per 100lb.
Free	Molasses, if not so used. 25 per cent.
17½ per cent.	Molasses, concentrated, or Syrup of, 3c.
Free	per lb., and. 25 per cent.
Free	Moss for Upholstery purposes. Free
Free	Musical Instruments for Bands, for the use
Free	of the Army and Navy. Free
Axles, Cranks,	Nails, Composition. Free
Cires of Wheels,	Nails, Sheathing. Free
to Axles, Piston	Naphtha, 6c. per wine gall., or 7 1-5c. per
ars, Crank Pins	Imp. gall.
10 per cent.	Natural History, Specimens of. Free
on Baggage and	Naval Stores. Free
upon any line of	Netting, Cotton and Woollen, for India-
r, so long as Can-	rubber shoes. Free
ad Cars are ad-	Nitrate of Soda. Free
ular circumstances	Nitre or Saltpetre. Free
Free	Nuts, dried, of all kinds. 17½ per cent.
ed, of Walnut,	Nuts, chiefly used in dyeing. Free
tant, Mahogany,	Nutmegs. 25 per cent.
Free	Oakum. Free
all kinds, round,	Ochres, dry, ground or unground, washed
the manufactured	or unwashed, not calcined. Free
m B.N.A. Pro-	Oil-cake. Free
Free	Oils, Coal and Kerosene, distilled, purified
25 per cent.	and refined, 6c. per wine gall., or 7 1-5c.
10 per cent.	per Imp. gall.
Factories, which	Oils, Naphtha, Benzole, and refined Petro-
the Dominion	leum. 7 1-5c. per Imp. gall.
10 per cent.	oils, products of Petroleum, Coal, Shale,
2c. per lb.	and Lignite, not elsewhere specified
Free	7 1-5c. per Imp. gall.
Copper. 17½ per cent.	Oils, Crude Petroleum, 6c. per wine gall.,
17½ per cent.	or 7 1-5c. per Imp. gall.
Velvets. 17½ per cent.	Oils, Cocoa nut, Pine and Palm, in their
17½ per cent.	natural state. Free
or Imitations	Oils, Heavy or Carbolic, used in the manu-
17½ per cent.	facture of wood block pavement, and of
17½ per cent.	wood for railroad ties and buildings. Free
ods. 17½ per cent.	Oils, Whale, in the casks from on ship-
17½ per cent.	board, and in the condition in which it
er, and Plated	was first landed. Free
17½ per cent.	Oranges, and rinds of, in brine, for candy-
including Boots	ing. Free
ddlery 17½ per cent.	Dres of all kinds of Metals. Free
17½ per cent.	Osiers and Willows for Basketmakers' use. Free
Free	Packages—Bottles, Jars, Demijohns,
ht, or sawn on	Brandy Casks, Barrels or other Pack-
awn from such	ages, in which Spirituous Liquors, Wines
two edges un-	and Malt Liquors are contained, and car-
Free	boys containing Sulphuric Acid. 17½ per cent.
nd Shellac. Free	Paintings, in oil, by artists of well-known
oked. 1c. per lb.	merit, or copies of old masters by such
oked, growth or	artists. Free
ances. Free	Paris and Permanent Greens. Free
Free	Patent Medicines, or any medicine or pre-

paration of which the recipe is kept secret,
or the ingredients whereof are kept se-
cret, recommended by advertisement, bill
or label, for the relief or cure of any dis-
order or ailment. 25 per cent.
Pearl Ashes. Free
Pelts. Free
Pepper, ground. 25 per cent.
Perfumery, not elsewhere specified. 25 per cent.
Perfumed Spirits. \$1.80 per Imp. gall.
Perfumed Spirits in flasks. 25 per cent.
Petroleum, crude, all 6c. per gall., wine
measure; 7 1-5c. per gall., Imp. mea-
sure.
Petroleum, refined, purified, &c., 6c. per
wine gall., or 7 1-5c. per Imp. gall.
Free
Phosphorus. Free
Philosophical Instruments and Apparatus,
including Globes, when Imported by and
for the use of colleges, schools, scientific
or literary societies. Free
Pig Iron, Lead and Copper. Free
Pimento, ground. 25 per cent.
Pipeclay. Free
Piston Rods for Locomotives. Free
Pitch. Free
Plaits—Straw, Tuscan or Grass, Fancy. Free
Plants. 10 per cent.
Plants, growth and produce of B. N. A.
Provinces. Free
Plaster of Paris, neither ground nor cal-
cined. Free
Plate, rolled Iron. 5 per cent.
Plates, Boiler. 5 per cent.
Plates, Canada and Tinned. 5 per cent.
Playing Cards. 25 per cent.
Plush for Hatters' use & for Gloves. 10 per cent.
Porter, in casks. 12c. per Imp. gall.
Porter, in bottles (6 quarts or 12 pints to
gallon) 40c. per dozen quarts, 30c. per
dozen pints. When not invoiced. 17½ per cent.
Pot Ashes. Free
Poultry, growth and produce of B. N. A.
Provinces. Free
Precipitate of Copper. Free
Precious Stones, not set. Free
Printing Ink. Free
Printing Presses, except Portable Hand
Printing Presses. Free
Products of Petroleum, Coal, Shale and
Lignite, not otherwise specified, 6c. per
wine gall., or 7 1-5c. per Imperial gall.
Prunella. 10 per cent
Rags. Free
Railroad Bars. Free
Rattan, for chair makers. Free
Red Lead, dry. Free
Rennet. Free
Rosin. Free
Rice. 1c. per lb
Rod, Nail and Spike, round, square and
flat iron. 5 per cent.
Roots, Medicinal, in their natural state. Free
Rosewood. Free
Rum (on every gallon of strength of proof of
Sykes' hydrometer, and so in proportion for
every greater strength, and for every less
quantity than a gallon), \$1 20c. per Imp. gall.
Saddlery. 17½ per cent.
Sailcloth or canvas, from No. 1 to No. 6,
when imported by shipbuilders or sail-
makers for ship-building purposes. Free
Sal-Ammoniac. Free

Free	Tin, blocks or pigs.....	Free.
1 oz. to 4 oz., that	Tire or Hoop for locomotive wheels, bent and welded.....	Free.
\$1.80 per Imp. gall.	Tobacco, manufactured, 25c per lb. and 12½ per cent.	
not having been any article, so h thereof can- s' hydrometer, length of proof o in proportion length, and for ity than a gal- Alcohol, Rum, skey, and une- kind	Tobacco, unmanufactured.....	Free.
20 per Imp. gallon	Tow, undressed.....	Free.
mixed with any and although he denomina- nes, Tinctures, other denomi- med "Spirits subject to duty	Travellers' Baggage.....	Free.
	Treenails.....	Free.
eing sweetened free of strength , Rum Shrub, pps, Tafia, and ke kind	Trees, Plants and Shrubs, growth and pro- duce of B.N.A. Prov.....	Free.
80 per Imp. gallon	Trees, Plants, and Shrubs.....	10 per cent.
not elsewhere	Tubes and Piping of Copper, Brass or Iron, when drawn.....	17½ per cent.
80 per Imp. gallon	Turpentine, other than Spirits of Turpen- tine.....	Free
80 per Imp. gallon	Twist, Silk, for Mats, Boots and Shoes.....	10 per cent.
2c. per lb. or Alabaster,	Type Metal, in blocks or pigs.....	Free
Free	Type.....	5 per cent.
rs or rods.....	Union Collar Cloth Paper.....	Free
5 per cent.	Ultramarine.....	Free
orm, but not	Umber, Raw.....	Free
Free	Varnish, bright, and black, when used for ships and vessels only.....	Free
Free	Vegetables, including Potatoes and other Roots.....	10 per cent.
ag purposes.....	Vegetables, including Potatoes and other Roots, growth and produce of B. N. A. Provinces.....	Free
Free	Vegetable Fibres.....	Free
10 per cent.	Vegetables, chiefly used in dyeing.....	Free
ce of B.N.A.	Velvets, Manufactures of.....	17½ per cent.
Free	Veneering, of Wood or Ivory.....	Free
ass, Fancy.....	Vinegar.....	12c. per Imp. gall.
Free	Vitriol, Blue.....	Free
b. and 25 per cent.	Walnut, Plank.....	Free
o. 13, Dutch	Wearing Apparel, made by hand or sewing machine.....	17½ per cent.
b. and 25 per cent. and not above	Wearing Apparel of British subjects domi- ciled in Canada, dying abroad.....	Free
25 per cent. ad. val.	Weaving or Tram Silk, for making elastic webbing.....	Free
b. and 25 per cent.	Weaving or Tram Cotton.....	Free
Free	Whale Oil in the casks from on shipboard and in the condition in which it was first landed.....	Free
Free	Watches.....	17½ per cent.
Cane	Wheat.....	Free
b. and 25 per cent.	Whiskey (on every gallon of the strength of proof of Sykes' hydrometer, and so in proportion for any greater strength, and for every less quantity than a gall.) \$1 20 per Imp. gall.	
Free	White, fine washed and satin.....	Free
Free	White Lead, dry.....	Free
Free	Whiting or Whitening.....	Free
1c. per lb.	Wedges for ships.....	5 per cent.
f B.N.A. Pro-	Willow for basket makers' use.....	Free
Free		
Free		
Free		
6c per lb.		
6c per lb.		
Free		
80c per Imp. gall.		
Free.		

Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder, and Currant Wines, and all other Wines containing less than 20 degrees of Alcohol (6 quart and 12 pint bottles to contain a gall.), and value of the wine not worth more than 40c per gall.....	36c. per Imp. gall.
All other Wines, except Sparkling, when imported in wood.....	72c. per Imp. gall.
All other Wines, except Sparkling, when imported in bottle (6 quarts and 12 pints to contain a gall.).....	\$1 50 per doz.
All Sparkling Wines (6 quarts and 12 pints to contain a gall.).....	\$3 per doz.
Wire, of Brass or Copper, round or flat.....	Free
Wire Cloth, of Brass or Copper.....	Free
Wire Rigging, for ships.....	Free
Wire, flat or round, uncovered, for crino- line.....	Free
Wood, Cherry and Chestnut, plank.....	Free
Wood, Cork.....	Free
Wood, Mahogany, plank.....	Free
Woods of all kinds, wholly unmanufac- tured.....	Free
Woods, used chiefly in dyeing.....	Free
Woollens, Manufactures of.....	17½ per cent.
Woollen Netting for India Rubber Shoes and Gloves.....	10 per cent.
Wrought Iron or Steel Chairs, for rail- roads.....	5 per cent.
Wool, unmanufactured.....	Free
Wool Waste.....	Free
Yellow Metal, in bars or bolts.....	Free
Yellow Metal, for sheathing.....	Free
Zinc or Spelter, in sheet.....	Free
Zinc or Spelter, in blocks or pigs.....	Free
Zinc, white, dry.....	Free

PROHIBITIONS.

The following articles are prohibited to be imported under a penalty of \$200, together with the forfeiture of the parcel or package of goods in which the same may be found, viz.:

Books, Printed Papers, Drawings, Paintings, Prints, and Photographs, of a treasonable or seditious, or of an immoral or indecent character. Coins, base or counterfeit.

EXPORT DUTIES.

Shingle Bolts.....	p. cord 128 cub. ft. \$1
Spruce Logs.....	per M feet \$1
Pine Logs.....	" " \$1

SUGAR DUTIES.

The following is a summary of the various changes in the Canadian import duties on sugars during thirty years past :

1849.—Refined sugar, \$2.80 ; other kinds, \$1.80 ; molasses, 60 cents per cwt. ; and 12½ per cent. *ad valorem* besides, on all.

1853.—Refined, \$2.00 ; unrefined, \$1.20 ; molasses, 2d. per gallon ; and 12½ per cent. *ad valorem* besides, on all.

1854.—All specific duties : refined, \$2.40 ; browns and yellows, \$1.70 ; raw, \$1.30 per cwt.

1855, April 6.—\$2.40 ; \$1.60 ; and \$1.30.

1856, July.—\$2.80 ; \$2.00 ; and \$1.50.

1856, August 7.—Refined, \$2.50 ; yellows, \$1.75 ; browns, \$1.30 ; raw, for refining purposes only, 90 cents per 100 lbs. ; molasses, 4 cents per gallon.

1859, June 1.—Refined sugar, 40 per cent. *ad valorem* ; unrefined, including molasses, 30 per cent.

1860, July 1.—Refined sugar, 35 per cent. ; raw, 25 per cent.

1861, July 1.—Refined, 25 per cent. ; raw, 15 per cent.

1862, June 9.—Refined sugar, \$3.00 per 100 lbs. and 25 per cent. ; raw, \$2.00 and 15 per cent. July 1, the *ad valorem* rates were reduced to 15 and 10 per cent. respectively, the specific duties of \$3.00 and \$2.00 remaining.

1866, June 27.—All specific duties, on a graduated scale, as follows : Refined, \$3.00 per 100 lbs ; white clayed, or not equal to refined, \$2.60 ; yellows, or not equal to white clayed, \$2.25 ; brown muscovado, or not equal to yellow muscovado or brown clayed, \$1.90 ; any other not equal to brown muscovado, \$1.68 ; cane juice, syrup, and concentrated molasses, \$1.37 ; molasses, 73 cents.

1867.—Duties of 1866 continued, except on molasses, with regard to which this distinction was introduced :—Molasses, if used for refining purposes, or for the manufacture of sugar, 73 cents per 100 lbs. ; if not so used, 55 cents.

1868, May 22.—Sugar candy, brown or white, and confectionery, and all sugar equal to or above No. 9, Dutch standard, 1 cent per lb. and 25 per centum *ad valorem*.

Below No. 9, 3-4ths of 1 cent per lb. and 25 per centum *ad valorem*.

Cane juice, syrup of sugar or of cane, syrup of molasses or of sorghum, melado, concentrated melado, or concentrated molasses, 5-8ths of 1 cent per lb. and 25 per centum *ad valorem*.

Molasses, if used for refining purposes, or for the manufacture of sugar, 73 cents per 100 lbs.

Molasses, if not so used, 25 per centum *ad valorem*.

In 1874 Mr. Cartwright proposed to make No. 13, Dutch standard, instead of No. 9, the dividing line, but the proposal was dropped, and no change was made that year.

April 10, 1875, an Order in Council made a remission of 25 cents per 100 lbs. (or 1-4 cent per lb.) on all sugars under No. 9, Dutch standard, also on cane juice, melado, concentrated molasses, &c. This brought the specific duty on the former down to half a cent per lb., and on the latter to three-eighths of a cent, the additional 25 per cent. *ad valorem* remaining as before.

Present Canadian Duties :—

Sugar Candy, brown or white, and all sugar above No. 13, Dutch standard . . .	1 cent per lb. and 25 per centum ad valorem.
Equal to and above No. 9, and not above No. 13	$\frac{1}{2}$ cent per lb. and 25 per centum ad valorem.
Below No. 9	$\frac{1}{2}$ cent per lb. and 25 per centum ad valorem.
Cane juice, syrup of sugar, or of sugar cane, syrup of molasses or sorghum, melado, concentrated melado, or concentrated molasses	$\frac{3}{4}$ cent per lb. and 25 per centum ad valorem.
Molasses, if used for refining or for the manufacture of sugar	73 cents per 100 lbs.
Molasses, if not so used	25 per centum ad valorem.

GREAT BRITAIN AND IRELAND.

In Great Britain and Ireland the sugar duties have been abolished, and all kinds of sugar are now admitted free from all countries.

UNITED STATES.

	Per 100 lbs.
Sugars, not above No. 7, Dutch standard, $1\frac{1}{2}$ cents per lb. and 25 per cent. of $1\frac{1}{2}$ cents added	\$2 18 $\frac{1}{2}$
“ Above No. 7 and not above No. 10, 2 cents, and 25 per centum of that added	2 50
“ Above No. 10 and not above No. 13, $2\frac{1}{4}$ cents, and 25 per centum of that added	2 81 $\frac{1}{4}$
“ Above No. 13 and not above No. 16, $2\frac{3}{4}$ cents, and 25 per centum of that added	3 43 $\frac{3}{4}$
“ Above No. 16 and not above No. 20, $3\frac{1}{2}$ cents, and 25 per centum of that added	4 06 $\frac{1}{2}$
“ Above No. 20, 4 cents and 25 per centum of that added	5 00
Sugar Candy, not coloured	10 cents per lb.
Confectionery, valued at 30 cents per lb. or less	15 cents per lb.
Confectionery, valued at above 30 cents	50 per centum <i>ad valorem</i> .
Molasses, 5 cents per gallon and 25 per centum of that added	equal to 6 $\frac{1}{2}$ cents per gallon.
Tank bottoms, syrup of sugar cane juice, melado, concentrated melado, and concentrated molasses, $1\frac{1}{2}$ cents per lb. and 25 per centum of that added	equal to \$1.87 $\frac{1}{2}$ per 100 lbs.

[NOTE.—The above duties are imposed under the Revised Statutes, dating from June 22, 1874. The 25 per cent. additional dates from March 3, 1875.

Drawbacks on Exportation.

On hard sugars, \$3.18, less 1 per centum, per 100 lbs.	\$3 14 $\frac{82}{100}$
“ Soft sugars, over No. 20, \$2.58, less 1 per centum, per 100 lbs. . .	2 55 $\frac{42}{100}$
“ Yellow sugars, \$2.08, less 1 per centum, per 100 lbs.	2 05 $\frac{92}{100}$
“ Syrup made entirely from sugar, $6\frac{1}{4}$ cents, less 10 per centum, per gallon	0 05 $\frac{62}{100}$
“ Syrup, made entirely from molasses, 5 cents, less 10 per centum, per gallon	0 04 $\frac{50}{100}$

FRANCE.

		English Equivalents.		
		£	s.	d.
Sugar :—				
Refined :				
Candy	Cwt.	1	13	1
Other kinds.....	"	1	10	11
Raw :				
From No. 13 to No. 20 inclusive	"	1	9	2
Under No. 13.....	"	1	7	11
Molasses not intended for distillation, and containing less than 50 per centum saccharine matter	"	0	9	0
Glucose and Syrup.....	"	1	7	11

GERMANY.

Sugar :—				
Refined, candy, or lump, of No. 19, Dutch standard, and above	Cwt.	0	15	3
Other kinds.....	"	0	12	2
Syrup	"	0	7	7
Molasses for brewing and distilling	Free.			

HOLLAND.

Raw (Excise Duty) :				
1st Class.....	Cwt.	1	1	6
2nd Class.....	"	1	0	1
3rd Class.....	"	0	18	3
4th Class, bastard sugar and molasses	"	0	15	3
Refined (Excise Duty) :				
Candy	"	1	4	5
Melis, lump, and loaf.....	"	1	2	10

BELGIUM.

Sugar—Import Duty :				
Refined :				
Candy	Cwt.	1	2	2
Loaf, and sugar above No. 18, Dutch standard.....	"	1	0	9
Raw, all kinds.....	Free.			
Excise Duty on Raw :				
From No. 15 to No. 18 inclusive	"	0	19	6
" No. 10 to No. 15 "	"	0	18	3
" No. 7 to No. 10 "	"	0	16	7
Below No. 7	"	0	13	11

ITALY.

Refined and lump	Cwt.	0	11	9
Unrefined	"	0	8	5
Molasses	"	0	2	10

SWITZERLAND.

Sugar, all kinds, and white syrup	Cwt.	0	2	10
Molasses and dark syrup.....	"	0	1	2

sh Equivalents.
£ s. d.

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0 11 9
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THE TEA AND COFFEE DUTIES.

LEGISLATION OF 1872 AND 1874.

On May 1, 1872, an Act of the United States Congress became law, providing that on and after July 1 of that year, tea and coffee should be admitted duty free. At that time the Canadian duties on tea were the same as imposed by the Act of December 13, 1867, viz:—15 per cent. *ad valorem* and 3½ cents per lb. on black; and 15 per cent. and 7 cents per lb. on green and Japan. To prevent extensive smuggling across the border, it was necessary to take action, and at the instance of Sir Francis Hincks, then Finance Minister, the Canadian Parliament also passed an Act (35 Victoria chap. 11.) making tea and coffee free of duty. But, in order to guard against a certain contingency, an amending Act was passed (35 Victoria, chap. 12, assented to June 14, 1872), containing one section, in these words:

"Provided always, that if at any time any greater duty of customs should be payable in the United States of America on tea or coffee imported from Canada than from any other country, then the Governor in Council may impose on tea or coffee imported from the said United States, a duty of Customs equal to the duty payable in the United States on tea and coffee imported from Canada. Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond through the United States, shall be free from duty."

The reason for this precautionary enactment may be found in section 2501, Revised Statutes of the United States, which reads as follows:—

"There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of 10 per centum *ad valorem* in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Canada being west of the Cape of Good Hope, tea or coffee imported hence into the United States was liable to a duty of 10 per cent.; an Order in Council under the Canadian Act imposing a like duty on tea or coffee coming here from the United States. And this position of affairs continued until the taking effect, May 1, 1874, of Mr. Cartwright's Customs and Excise Act of that year, section 14 of which is as follows:—

"So much of any Order in Council now in force under the Act passed in the thirty-fifth year of Her Majesty's reign, (1872) chaptered twelve, as imposes any duty on tea or coffee imported from the United States, and so much of the said Act or of the Act passed in the same year of Her Majesty's reign and chaptered eleven, as provides that tea or coffee imported in any way, into Canada, shall be free of duty, is hereby repealed."

The same Act, 1874, imposed upon green and Japan tea 4 cents; on black tea, 3 cents; on green coffee, 2 cents; and on coffee ground or roasted, 3 cents

per pound. By the Act of 1877 the tea duties were increased to 6 cents and 5 cents respectively. The differential duty provided for by the Order in Council under the amending Act of 1872 having been abolished, the Canadian duties on tea and coffee are the same, from whatever country imported, and whatever differential duty may be levied by any country against tea and coffee imported from Canada. These articles, are, under the circumstances, largely imported into Canada from the United States; but the American law above quoted is in effect prohibitory of the importation of tea or coffee into the United States from Canada. And thus the matter rests at present.

The Order in Council, imposing a differential duty equal to the American differential duty (10 per cent.), was dated Dec. 24, 1872, and took effect January 1st, 1873. Section 14 of the Act of 1874, above quoted, repeals the Order in Council, *but not the part of the Act 35 Victoria, chap. 12, by which authority to make such an Order in Council is given.* The differential duty against tea and coffee imported from the United States may, therefore, be at any time revived by another Order in Council, if this reading of section 14 of the Act of 1874 be correct.

CANADIAN EXCISE DUTIES.

(As now in force—November, 1878.)

Spirits, 75 cents per proof gallon, wine measure, or 90 cents per Imperial gallon.

Malt, 2 cents per lb.

On every gallon of any fermented beverage made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt, 8 cents. Provided that brewers using sugar in the manufacture of beer, and paying the above-mentioned duty on the beer made therewith, may receive a drawback equal to the duty of excise paid by them on the malt used with such sugar in making such beer.

Methylated spirits, 14 cents per Imperial gallon. (Under Customs and Excise Act of 1870.)

Vinegar, $3\frac{6}{10}$ cents per Imperial gallon. (Under Customs and Excise Act of 1870.)

Cavendish tobacco and snuff, and manufactured tobacco of all kinds, except cigars and common Canada twist, 20 cents per pound.

Common Canada twist, otherwise called *tabac blanc en torquette*, wholly of the growth of Canada, 10 cents per pound.

Cigars, 40 cents per pound.

REVIEW OF EXCISE CHANGES IN CANADA.

In 1846 the excise duty on spirits of home manufacture (Old Canada) was 2d currency per Imperial gallon (proof). In 1849, this was reduced to 1d per wine gallon; which again was increased in 1856 to 1½d. The following changes were made in subsequent years:

6 cents and 5
order in Council
Indian duties on
and whatever
coffee imported
imported into
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states from Can-

1858.	Per wine gallon	6 cents.
1862.	" "	9 "
1864.	" "	30 "
1866.	" "	60 "
1868.	" "	63 "
1874.	" "	75 "
	Or per Imperial gallon.....	90 "

In 1870 the excise duty on spirits manufactured from molasses (in bond) was placed at 65 cents per gallon; altered in 1871 to 63 cents.

The excise duties on malt and malt liquor have been as follows:

to the American
effect January
is the Order in
authority to make
tea and coffee
revived by an-
1874 be correct.

1858.	On beer, ale, porter, lager beer, or other malt liquor, per wine gallon.....	1 cent.
1862.	" "	3 "
1867.	" "	3½ "
	" Imperial gallon.....	3.9 "
	Malt, per lb.....	1 "
1877.	Malt, per lb	2 "
	Malt liquor, per gallon.....	8 "

In 1862 a customs duty of 10 cents was put upon imported petroleum, the home manufacture being free.

cents per Imperial

In 1868 an excise duty of 5 cents per wine gallon was imposed on refined petroleum, the customs duty on refined coal oil, kerosene, and petroleum being fixed at 15 cents. Previous to this refined petroleum had paid, under the Customs Act of 1866, 15 cents, and refined coal oil or kerosene, 10 cents. In 1877 the excise duty on refined oil was abolished, and the customs duty on all petroleum and other bituminous oils, refined, also on crude petroleum, was reduced to 6 cents.

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receive a draw-
with such sugar

In 1867 there was imposed on Cavendish tobacco of home manufacture, and on snuff, an excise duty of 10 cents per lb.; on common Canada twist, 5 cents; and on cigars, per thousand, duties of \$1.00, \$2.00, \$3.00, \$4.00, and \$5.00, according to quality. In 1870 the figures for tobacco were advanced to 15 cents and 7 cents respectively, and cigars of all qualities were charged 30 cents per lb. In 1874 the tobacco excise duties were increased to 20 and 10 cents respectively; and the excise duty on cigars of all qualities was fixed at 40 cents per lb.

Customs and Ex-

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THE CUSTOMS TARIFF OF GREAT BRITAIN.

No protective duties are now levied on goods imported—Customs duties being charged solely for the sake of revenue. Formerly the articles subject to duty numbered nearly a thousand; now they are only twenty-two—the chief being tobacco, spirits, tea, and wine. The following is a complete list:—

ARTICLES.	DUTY.		
	£	s.	d.
Beer or beer, specific gravity not exceeding 1065°, per bbl.....	0	8	0
Beer or beer, specific gravity not exceeding 1090°, "	0	11	0
Beer or beer, specific gravity exceeding 1090°, "	0	16	0

	£	s.	d.
Beer, mum, per bbl.....	1	1	0
Beer, spruce, specific gravity not exceeding 1190°, per bbl	1	1	0
Beer, spruce, specific gravity exceeding 1190°, "	1	4	0
Cards, playing, per dozen packs.....	0	3	9
Chicory (raw or kiln dried), per cwt.....	0	13	3
Chicory (roasted or ground), per lb	0	0	2
Chloral hydrate, per lb	0	1	3
Chloroform, "	0	3	0
Cocoa, "	0	0	1
Cocoa husks and shells, per cwt.....	0	2	0
Cocoa paste and chocolate, per lb... ..	0	0	2
Coffee, raw, per cwt.	"	4	0
Coffee, kiln dried, roasted or ground, per lb.....	"	2	0
Collodion, per gallon	0	1	4
Essence of spruce, 10 per cent. <i>ad valorem</i>			
Ethyl, iodine of, per gallon	0	13	0
Ether, "	0	1	5
Fruit, dried, per cwt	0	7	0
Malt, per quarter.....	1	4	0
Naptha purified, per gallon.....	0	10	5
Pickles, in vinegar, "	0	0	1
Plate, gold, per ounce	0	17	0
Plate, silver, "	0	1	6
Spirits, Brandy, Geneva, Rum, &c, per gallon.....	0	10	5
Spirits, Rum, from British colonies,	0	10	2
Spirits, Cologne water, "	0	16	6
Tea, per lb	0	0	6
Tobacco, unmanufactured, per lb.....	0	3	13
Tobacco, containing less than 10 per cent. of moisture, per lb.....	3	6	
Cavendish or Negro-head, per lb		2	6
Other manufactured tobacco, per lb	0	4	0
Snuff containing more than 13 per cent. of moisture, per lb.....	0	3	9
Snuff containing less than 13 per cent. of moisture, "	0	4	6
Tobacco, cigars, per lb.....	0	5	0
Varnish containing alcohol, per gallon	0	12	0
Vinegar, per gallon.....	0	0	3
Wine containing less than 26° proof spirit, per gallon.....	0	1	0
Wine containing more than 26° and less than 42° spirit, per gallon.	0	2	6
Wine, for each additional degree of strength beyond 42°, " ...	0	0	3

BRITISH EXCISE DUTIES.

	£	s.	d.
Chicory, raw or kiln-dried, per cwt.....	0	12	1
Malt, per bushel (and 5 per cent.).....	0	2	7
Malt from bere or bigg (Scotland or Ireland) per bushel (and 5 per cent.)	0	2	0
Patent Medicines (Great Britain only) :—			
Not exceeding 1s. 0d.	0	0	13
" 2s. 6d.	0	0	3
" 4s. 0d.	0	0	6
" 10s. 0d.	0	1	0
" 20s. 0d.	0	2	0
" 30s. 0d.	0	3	0
" 50s. 0d.	0	10	0
Exceeding 50s. 0d.	1	0	0

£	s.	d.		£	s.	d.
1	1	0		0	17	0
1	1	0	Plate, Gold, per ounce.....	0	1	6
1	4	0	" Silver, per ounce.....	0	10	0
0	3	9	Spirits, home-made, per proof gallon.....	0	10	5
0	13	3	" Imported from Channel Islands.....	0	11	6
0	0	2	Sugar used by brewers, per cwt.....			
0	1	3				
0	3	0				
0	0	1				
0	2	0				
0	0	2				
0	0	0				
0	1	4				

BRITISH CUSTOMS DRAWBACKS.

0	14	0	Coffee (roasted), shipped as stores, or removed to the Isle of Man for consumption there, per cwt.....
0	17	0	Plate, Gold, wrought in United Kingdom, per ounce.....
0	1	6	" Silver, per ounce do do.....
0	1	0	New Gold or Silver plate, manufactured in Ireland, and exported thence, per ounce.....
0	3	3	Tobacco, manufactured in United Kingdom (except Cavendish or Negro-head manufactured in bond) exported or deposited in warehouse for ships' stores, per lb.....
0	3	3	Snuff of British manufacture, per lb.....
			All articles upon which duties are levied by the Board of Inland Revenue are charged with similar duties if imported from abroad.

UNITED STATES TARIFF.

SCHEDULE A.

COTTON AND COTTON GOODS.

22. Sec. 2504. On all manufactures of cotton (except jeans, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description) not bleached, coloured, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, 5 cents per square yard; if bleached, 5½ cents per square yard; if coloured, stained, painted, or printed, 5½ cents per square yard, and in addition thereto, 10 per centum ad valorem.
23. On finer and lighter goods, of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, 5 cents per square yard; if bleached, 5½ cents per square yard; if coloured, stained, painted, or printed, 5½ cents per square yard, and in addition thereto, 20 per centum ad valorem.
24. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, 5 cents per square yard; if bleached, 5½ cents per square yard; if coloured, stained, painted, or printed, 5½ cents per square yard, and in addition thereto, 20 per cent ad valorem.
25. On cotton jeans, denims, drillings, bed tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like descriptions, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard; 6 cents per

square yard ; if bleached, $6\frac{1}{2}$ cents per square yard ; if coloured, stained, painted, or printed, $6\frac{1}{2}$ cents per square yard ; and, in addition thereto, 10 per centum ad valorem.

26. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, 6 cents per square yard ; if bleached, $6\frac{1}{2}$ cents per square yard ; if coloured, stained, painted, or printed, $6\frac{1}{2}$ cents per square yard, and, in addition thereto, 15 per centum ad valorem.

27. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, 7 cents per square yard ; if bleached, $7\frac{1}{2}$ cents per square yard ; if coloured, stained, painted, or printed, $7\frac{1}{2}$ cents per square yard, and, in addition thereto, 15 per centum ad valorem : *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard ; bleached, valued at over twenty cents per square yard ; coloured, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, there shall be levied, collected, and paid a duty of 35 per centum ad valorem : *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

28. Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound : 10 cents per pound ; valued at over forty cents per pound and not exceeding sixty cents per pound : 20 cents per pound ; valued at over sixty cents per pound and not exceeding eighty cents per pound : 30 cents per pound ; valued at over eighty cents per pound : 40 cents per pound ; and, in addition to such rates of duty, 20 per centum ad valorem.

29. Spool-thread of cotton : 6 cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, 30 per centum ad valorem ; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards : 6 cents per dozen, and 35 per centum ad valorem.

30. Cotton cords, gimps, and galloons and cotton laces coloured : 35 per centum ad valorem.

31. Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery : 35 per centum ad valorem.

32. Cotton-velvet : 35 per centum ad valorem.

33. Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for : 35 per centum ad valorem.

SCHEDULE B.—EARTHS AND EARTHEN WARES.

34. Brown earthen ware and common stone ware, gas-retorts, stone ware not ornamented : 25 per centum ad valorem.

35. China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner : 50 per centum ad valorem.

36. China, porcelain, and Parian ware, plain white and not decorated in any manner : 45 per centum ad valorem ; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-coloured, composed of earthy or mineral substances, and not otherwise provided for : 40 per centum ad valorem.

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37. Stone ware above the capacity of ten gallons : 20 per centum ad valorem.

38. Slate, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate : 40 per centum ad valorem. Roofing-slates : 35 per centum ad valorem.

39. Unwrought clay, pipe-clay, fire-clay : \$5 per ton.

40. Kaoline : \$5 per ton.

41. On Fullers' earth : \$3 per ton.

42. Red and French chalk : 20 per centum ad valorem.

43. Chalk of all descriptions, not otherwise provided for : 25 per centum ad valorem.

44. Whiting and Paris-white : 1 cent per pound.

45. Whiting ground in oil : 2 cents per pound.

46. Paris white ground in oil : 1½ cents per pound.

47. All plain and mould and press glass not cut, engraved, or painted, 35 per centum ad valorem.

48. All articles of glass, cut, engraved, painted, coloured, printed, stained, silvered, or gilded, not including plate glass silvered, or looking-glass plates, 40 per centum ad valorem.

49. All unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, 1½ cents per pound; above that and not exceeding sixteen by twenty-four inches square, 2 cents; above that and not exceeding twenty-four by thirty inches square, 2½ cents per pound; all above that, 3 cents per pound.

50. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, 2½ cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, 4 cents per square foot; above that and not exceeding twenty-four by thirty inches square, 6 cents per square foot; above that and not exceeding twenty-four by sixty inches [square], 20 cents per square foot; all above that, 40 cents per square foot.

51. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, 75 cents per one hundred square feet; above that and not exceeding sixteen by twenty-four inches square, 1 cent per square foot; above that and not exceeding twenty-four by thirty inches square, 1½ cents per square foot; all above that, 2 cents per square foot. And all fluted, rolled or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

52. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square : 3 cents per square foot; above that, and not exceeding sixteen by twenty-four inches square : 5 cents per square foot; above that, and not exceeding twenty-four by thirty inches square : 8 cents per square foot; above that, and not exceeding twenty-four by sixty inches square : 25 cents per square foot; all above that : 50 cents per square foot.

53. Cast polished plate-glass, silvered, or looking glass plates not exceeding ten by fifteen inches square : 4 cents per square foot; above that, and not exceeding sixteen by twenty-four inches square : 6 cents per square foot; above that, and not exceeding twenty-four by thirty inches square : 10 cents per square foot; above that, and not exceeding twenty-four by sixty inches square : 35 cents per square foot; all above that : 60 cents per square foot. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto 30 per centum *ad valorem* upon such frames.

54. Glass bottles or jars filled with articles not otherwise provided for : 30 per centum *ad valorem*.

55. Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, not rough ; paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweet-meats or preserves, not otherwise provided for : 40 per centum *ad valorem*.

SCHEDULE C.—HEMP, JUTE AND FLAX GOODS.

56. Flax Straw, \$5.00 per ton.

57. Flax, not hackled, or dressed, \$20.00 per ton.

58. Flax hackled, known as "dressed line," \$40.00 per ton.

59. Hemp, manilla, and other like substitutes for hemp, not otherwise provided for, \$25.00 per ton.

60. Tow, of flax, or hemp, \$10.00 per ton.

61. Jute, sunn, and Sisal grass, and other vegetable substances not enumerated, used for cordage : \$15 per ton.

62. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard : 35 per centum *ad valorem* ; valued at above thirty cents per square yard : 40 per centum *ad valorem* ; flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound : 30 per centum *ad valorem* ; flax or linen yarns valued at above twenty-four cents per pound : 35 per centum *ad valorem* ; flax or linen thread, twine and pack thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for : 40 per centum *ad valorem*.

63. Thread lace and insertings : 30 per centum *ad valorem*.

64. On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton : 30 per centum *ad valorem*.

65. Oil cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value : 40 per centum *ad valorem* ; gunny cloth, not bagging, valued at ten cents or less per square yard : 3 cents per pound ; over ten cents per square yard, 4 cents per pound.

66. On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth, or other material, and valued at seven cents or less per square yard : 2 cents per pound ; valued at over seven cents per square yard : 3 cents per pound.

67. Bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material : 40 per centum *ad valorem*.

68. Tarred cables or cordage : 3 cents per pound.

69. Untarred Manilla cordage : $2\frac{1}{2}$ cents per pound.

70. All other untarred cordage : $3\frac{1}{2}$ cents per pound.

71. Hemp yarns : 5 cents per pound.

72. Seines : $6\frac{1}{2}$ cents per pound.

73. Sail-duck or canvas for sails : 30 per centum *ad valorem*.

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74. Russia and other sheetings of flax or hemp, brown and white: 35 per centum ad valorem.

75. All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for: 30 per centum ad valorem.

76. Grass-cloth: 30 per centum ad valorem.

77. Jute yarns: 25 per centum ad valorem.

78. All other manufactures of jute or Sisal grass, not otherwise provided for: 30 per centum ad valorem.

SCHEDULE D.—LIQUORS.

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81. Champagne and other sparkling wines, in bottles, containing each not more than one quart and more than one pint: \$6 per dozen bottles; containing not more than one pint each, and more than one half-pint, \$3 per dozen bottles; containing one half-pint each or less, \$1.50 per dozen bottles; and in bottles containing more than one quart each, shall pay, in addition to \$5 per dozen bottles, at the rate of \$2 per gallon on the quantity in excess of one quart per bottle. But any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States. And wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of 3 cents for each bottle. No allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser. (See Act of February 8, 1875, sec. 2.)

82. Brandy and on other spirits manufactured or distilled from grain or other materials, and not otherwise provided for, \$2 per proof gallon. Each and every guage or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the laws relating to internal revenue. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

83. On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

84. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for, \$2 per proof gallon.

85. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but it shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum *ad valorem*; and all imitations of brandy or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than per gallon.

86. Ale, porter and beer, in bottles, 35 cents per gallon; otherwise than in bottles, 20 cents per gallon.

87. Vermuth, the same duty as on wines of the same cost.

SCHEDULE E.—METALS.

88. Iron in pigs, 7 dollars per ton.

89. Bar-iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch nor more than two inches in diameter; and squares not less than three-fourths of an inch nor more than two inches square: 1 cent per pound. Bar-iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square: $1\frac{1}{2}$ cents per pound. But all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than 35 per centum ad valorem.

91. Iron bars for railroads or inclined planes: 70 cents per one hundred pounds.

92. Boiler or other plate-iron not less than three-sixteenths of an inch in thickness: $1\frac{1}{2}$ cents per pound.

93. Boiler and other plate-iron, not otherwise provided for: \$25 per ton.

94. Iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire gauge: \$2 per one hundred pounds, and in addition thereto 15 per centum ad valorem; over number sixteen and not over number twenty-five, wire-gauge: \$3.50 per one hundred pounds, and in addition thereto 15 per centum ad valorem; over or finer than number twenty-five, wire-gauge: \$4 per one hundred pounds, and in addition thereto 15 per centum ad valorem. But wire covered with cotton, silk, or other material shall pay 5 cents per pound in addition to the foregoing rates.

95. Round iron in coils, three-sixteenths of an inch or less in diameter whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire bright, coppered or tinned.

96. Wire spiral furniture springs, manufactured of iron wire: 2 cents per pound and 15 per centum *ad valorem*.

97. Smooth or polished sheet iron, by whatever name designated: 3 cents per pound.

98. Sheet iron, common or black, not thinner than number twenty, wire-gauge: $1\frac{1}{2}$ cents per pound; thinner than number twenty, and not thinner than number twenty-five, wire-gauge: $1\frac{1}{2}$ cents per pound; thinner than number twenty-five, wire-gauge: $1\frac{3}{4}$ cents per pound.

99. All band, hoop and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch: $1\frac{1}{2}$ cents per pound.

100. All band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire-gauge: $1\frac{1}{2}$ cents per lb.

101. All band, hoop, and scroll iron thinner than number twenty, wire-gauge: $1\frac{3}{4}$ cents per pound.

102. Slit rods: $1\frac{1}{2}$ cents per pound.

103. All other descriptions of rolled or hammered iron not otherwise provided for: $1\frac{1}{2}$ cents per pound.

104. All handsaws not over twenty-four inches in length: 75 cents per dozen,

and in addition thereto 30 per centum ad valorem; over twenty four inches in length: \$1 per dozen, and in addition thereto 30 per centum ad valorem.

105. All back-saws not over ten inches in length: 75 cents per dozen, and in addition thereto 30 per centum ad valorem; over ten inches in length: \$1 per dozen, and in addition thereto 30 per centum ad valorem.

106. Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length: 10 cents per pound, and in addition thereto 30 per centum ad valorem; exceeding ten inches in length: 6 cents per pound, and in addition thereto 30 per centum ad valorem.

107. Penknives, jack-knives, and pocket-knives of all kinds: 50 per centum ad valorem.

108. Sword-blades: 35 per centum ad valorem.

109. Swords: 45 per centum ad valorem.

110. Needles for knitting or sewing machines: \$1 per thousand, and in addition thereto 35 per centum ad valorem.

111. Iron squares marked on one side: 3 cents per pound, and in addition thereto 30 per centum ad valorem; all other squares of iron or steel: 6 cents per pound, and 30 per centum ad valorem.

112. All manufactures of steel, or of which steel shall be a component part, not otherwise provided for: 45 per centum ad valorem. But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

113. Steel railway-bars: $1\frac{1}{4}$ cents per pound.

114. Railway-bars made in part of steel: 1 cent per pound. And metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel.

115. Locomotive-tire, or parts thereof: 3 cents per pound.

116. Mill-irons and mill-crankes of wrought-iron, and wrought-iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more: 2 cents per pound.

117. Anvils and iron cables, or cable chains, or parts thereof: $2\frac{1}{2}$ cents per pound: *Provided*, That no chains made of wire or rods of a diameter less than one-half of an inch, shall be considered a chain-cable.

118. Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, less than one-fourth of an inch in diameter: $2\frac{1}{2}$ cents per pound; less than one-fourth of an inch in diameter, and not under number nine, wire gauge: 3 cents per pound; under number nine, wire gauge: 35 per centum ad valorem.

119. Anchors, or parts thereof: $2\frac{1}{4}$ cents per pound.

120. Blacksmiths' hammers and sledges, axes, or parts thereof, and malleable iron in castings, not otherwise provided for: $2\frac{1}{2}$ cents per pound.

121. Wrought iron railroad-chairs, and wrought-iron nuts and washers, ready punched: 2 cents per pound.

122. Bed-screws and wrought-iron hinges: $2\frac{1}{2}$ cents per pound.

123. Wrought board-nails, spikes, rivets, and bolts: $2\frac{1}{2}$ cents per pound.

124. Steam, gas, and water tubes, and flues of wrought-iron: $3\frac{1}{2}$ cents per pound.

125. Cut nails and spikes: $1\frac{1}{2}$ cents per pound.

126. Horseshoe nails: 5 cents per pound.

127. Cut tacks, brads or sprigs, not exceeding sixteen ounces to the thousand: $2\frac{1}{4}$ cents per thousand; exceeding sixteen ounces to the thousand: 3 cents per pound.

128. Screws, commonly called wood-screws, two inches or over in length: 8 cents per pound; less than two inches in length: 11 cents per pound.

129. Screws of any other metal than iron, and all other screws of iron except wood screws : 35 per centum ad valorem.

130. Vessels of cast-iron, not otherwise provided for, and on andirons, sad-irons, tailors' and hatters' irons, stoves and stove-plates, of cast iron : $1\frac{1}{2}$ cents per pound.

131. Cast-iron steam, gas, and water pipes : $1\frac{1}{2}$ cents per pound.

132. Cast-iron butts and hinges : $2\frac{1}{2}$ cents per pound.

133. Hollow-ware, glazed or tinned : $3\frac{1}{2}$ cents per pound.

134. Cast scrap-iron of every description : \$6 per ton.

135. Wrought scrap-iron of every description : \$8 per ton. But nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

136. All other castings of iron, not otherwise provided for : 30 per centum ad valorem.

137. Taggers' iron : 30 per centum ad valorem.

138. Steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of an inch in diameter, valued at seven cents per pound or less : $2\frac{1}{2}$ cents per pound ; valued at above seven cents and not above eleven cents a pound : 3 cents per pound ; valued at above eleven cents, a pound : $3\frac{1}{2}$ cents per pound, and 10 per centum ad valorem.

139. Steel wire less than one-fourth of an inch in diameter and not less than number sixteen, wire gauge : $2\frac{1}{2}$ cents per pound, and in addition thereto 20 per centum ad valorem ; less or finer than number sixteen, wire-gauge : 3 cents per pound, and in addition thereto 20 per centum ad valorem.

140. Steel, commercially known as crinoline, corset, and hat steel wire : 9 cents per pound and 10 per cent ad valorem.

141. Steel, in any form, not otherwise provided for : 30 per centum ad valorem. *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel or upon the manufacture of iron or steel, except on polished Russia sheet iron.

142. Cross-cut saws : 10 cents per lineal foot.

143. On mill, pit, and drag saws, not over nine inches wide : $12\frac{1}{2}$ cents per lineal foot ; over nine inches wide : 20 cents per lineal foot.

144. Lead in sheets, pipes, or shot : $2\frac{3}{4}$ cents per pound.

145. Lead ore : $1\frac{1}{2}$ cents per pound.

146. Lead in pigs and bars : 2 cents per pound.

147. Old scrap-lead, fit only to be remanufactured : $1\frac{1}{2}$ cents per pound.

148. Zinc, spelter or tutenague, manufactured in blocks or pigs : $1\frac{1}{2}$ cents per pound.

149. Zinc, spelter, tutenague in sheets : $2\frac{1}{2}$ cents per pound.

150. Iron and tin plates galvanized or coated with any metal by electric batteries : 2 cents per pound.

151. Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries : $2\frac{1}{2}$ cents per pound.

152. Copper imported in the form of ores : 3 cents on each pound of fine copper contained therein.

153. Regulus of copper, and on all black or coarse copper : 4 cents on each pound of fine copper contained therein.

154. Old copper, fit only for remanufacture : 4 cents per pound.

155. Copper in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated : 5 cents per pound.

156. Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for : 45 per centum ad valorem.

157. Sheathing or yellow metal not wholly of copper, nor wholly nor in part of tin, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot : 3 cents per pound.
158. Nickel : 30 cents per pound.
159. Nickel oxide and alloy of nickel with copper : 20 cents per pound.
160. Gold leaf : \$1.50 per package of five hundred leaves. Silver leaf : 75 cents per package of five hundred leaves.
161. Argentine, alabatta or German silver, unmanufactured : 35 per centum ad valorem.
162. Brass in bars or pigs, and old brass, fit only to be remanufactured : 35 per centum ad valorem.
163. Dutch and bronze metal in leaf : 10 per centum ad valorem.
164. Articles, not otherwise provided for, made of gold, silver, German silver or platina, or of which either of these metals shall be a component part : 40 per centum ad valorem.
165. Silver plated metal, in sheets or other form : 35 per centum ad valorem.
166. Manufactures, articles, vessels and wares, not otherwise provided for, of brass, iron, lead, pewter and tin, or other metal (except gold, silver, platina, copper and steel), or of which either of these metals shall be the component material of chief value : 35 per centum ad valorem.
167. Metals, unmanufactured, not otherwise provided for : 20 per centum ad valorem.

SCHEDULE F.—PROVISIONS.

169. Beef and pork : 1 cent per pound ; Hams and bacon : 2 cents per pound ; Cheese : 4 cents per pound ; Wheat : 20 cents per bushel ; Butter : 4 cents per pound ; Lard : 2 cents per pound ; Rye and Barley : 15 cents per bushel ; Indian corn or maize : 10 cents per bushel ; Oats : 10 cents per bushel.
170. Fish—mackerel : \$2.00 a barrel ; herrings, pickled or salted : \$1.00 per barrel ; pickled salmon : \$3.00 per barrel ; all other fish pickled in barrels : \$1.50 per barrel ; all other foreign caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked or dried, salted or pickled, not otherwise provided for : 50 cents per hundred pounds.
171. Salmon, preserved : 30 per centum ad valorem.
173. Fish preserved in oil, except anchovies and sardines : 30 per centum ad valorem.
174. Cornmeal : 10 per centum ad valorem.
175. Oatmeal : $\frac{1}{2}$ cent per pound.
176. Rye flour : 10 per centum ad valorem.
177. Rice : cleaned, $2\frac{1}{2}$ cents per pound ; on uncleaned, 2 cents per pound.
178. On paddy : $1\frac{1}{2}$ cents per pound.
179. Capers, pickles and sauces of all kinds, not otherwise provided for : 35 per centum ad valorem.
180. Catsup : 40 per centum ad valorem.
181. Preserved or condensed milk : 20 per centum ad valorem.
182. Potatoes : 15 cents per bushel.
183. Vegetables, not otherwise provided for : 10 per centum ad valorem.
184. Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise : 35 per centum ad valorem.
185. Vinegar : 10 cents per gallon.

[NOTE.—The omission, in the original Tariff Act, of so important an article of commerce as wheat flour from the schedule of provisions, has been frequently

remarked upon, and it seems strange that this omission has never since been supplied in the schedule. But the case is covered by section 2,516 of the Revised Statutes (given at the end of this chapter), which enacts that all articles unenumerated, manufactured in whole or in part, shall pay 20 per cent.]

SCHEDULE G.—SUGARS.

	Per 100 lbs.
186. Sugar not above number seven, Dutch standard in colour, $1\frac{3}{4}$ cents per pound, and 25 per cent. of that added - - - - -	\$2 18 $\frac{3}{4}$
187. Sugar above number seven, and not above number ten, Dutch standard in colour, 2 cents per pound, and 25 per cent. of that added - - - - -	2 50
188. Sugar above number ten, and not above number thirteen, Dutch standard in colour, $2\frac{1}{4}$ cents per pound, and 25 per cent. of that added - - - - -	2 81 $\frac{1}{4}$
189. Sugar above number thirteen, and not above number sixteen, Dutch standard in colour, $2\frac{3}{4}$ cents per pound, and 25 per cent. of that added - - - - -	3 43 $\frac{3}{4}$
190. Sugar above number sixteen, and not above number twenty, Dutch standard in colour, $3\frac{1}{4}$ cents per pound, and 25 per cent. of that added - - - - -	4 06 $\frac{1}{4}$
191. Sugar above number twenty, Dutch standard in colour, and on all refined loaf, lump, crushed, powdered, and granulated sugar, 4 cents per pound, and 25 per cent. of that added. But syrup of sugar, syrup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States - - - - -	5 00
192. Sugar-candy, not coloured, 10 cents per pound.	
193. All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, coloured, or in any way adulterated, valued at thirty cents per pound or less, 15 cents per pound.	
194. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per cent. <i>ad valorem</i> .	
195. Molasses, 5 cents per gallon, and 25 per centum of that added - - - - -	Per gallon. 0 6 $\frac{1}{4}$
196. Tank bottoms, syrup of sugar-cane juice, melado, concentrated melado, and concentrated molasses, $1\frac{1}{2}$ cents per pound, and 25 per cent. of that added - - - - -	Per 100 lbs. 1 87 $\frac{1}{2}$

SCHEDULE H.—SILK AND SILK GOODS.

201. Silk twist, twist composed of mohair and silk: 40 per centum *ad valorem*.

202. Dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value: 60 per centum *ad valorem*.

203. Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value: 60 per centum *ad valorem*.

204. Buttons and ornaments for dresses and outside garments made of silk,

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or of which silk is the component material of chief value, and containing no wool, worsted, or goat's hair: 50 per centum ad valorem.

205. Manufactures of silks, or of which silk is the component material of chief value, not otherwise provided for: 50 per centum ad valorem.

SCHEDULE I.—SPICES.

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206. Pimento, and black, white and red or cayenne pepper: 5 cents per pound.

207. Ground pimento, and ground pepper of all kinds: 10 cents per pound.

208. Cinnamon: 20 cents per pound. Mace: 25 cents per pound. Nut-

megs: 20 cents per pound. Cloves: 5 cents per pound. (Clove-stems: 3 cents

per pound. Cassia and cassia-vera: 10 cents per pound. Cassia buds and

cassia (ground): 20 cents per pound.

209. All other spices: 20 cents per pound; ground or prepared: 30 cents

per pound.

210. Ginger ground, 3 cents per pound.

211. Ginger, preserved or pickled: 35 per centum ad valorem.

212. Essence of ginger: 35 per centum ad valorem.

SCHEDULE J.—TOBACCO.

213. Cigars, cigarettes, and cheroots of all kinds: \$2.50 cts. per pound, and in addition thereto 25 per centum ad valorem. But paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

214. Tobacco in leaf, unmanufactured and not stemmed: 35 cents per pound.

215. Tobacco stems: 15 cents per pound.

216. Tobacco manufactured of all descriptions, and stemmed tobacco not otherwise provided for: 50 cents per pound.

217. Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions: 50 cents per pound.

218. Unmanufactured tobacco, not otherwise provided for: 30 per centum ad valorem.

SCHEDULE K.—WOOD.

219. Timber, hewn or sawed; timber used in building wharves, and spars: 50 per centum ad valorem.

220. Timber, squared or sided, not otherwise provided for: 1 cent per cubic foot.

221. Sawed boards, plank, deals and other lumber of hemlock, white-wood, yellow-pine, and bass-wood: \$1 per thousand feet, board-measure.

222. All other varieties of sawed lumber, \$2 per thousand feet, board-measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, 50 cents per thousand feet; and if planed on one side and tongued and grooved, \$1 per thousand feet; and if planed on two sides and tongued and grooved, \$1.50 cents per thousand feet.

223. Hubs for wheels, last-blocks, waggon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only: 20 per centum ad valorem.

224. Staves for pipes, hogsheads, and other casks; ten per centum ad valorem.

225. Staves not otherwise provided for : twenty per centum ad valorem.
 226. Pickets and palings : twenty per centum ad valorem.
 227. Laths : 15 cents per thousand pieces.
 228. Shingles : thirty-five cents per thousand.
 229. Pine clapboards ; \$2 per thousand.
 230. Spruce clapboards : \$1.50 cents per thousand.
 231. House or cabinet furniture, in pieces or rough, and not finished : 30 per centum ad valorem.
 232. Cabinet wares and house furniture, finished : 35 per centum ad valorem.
 233. Casks and barrels, empty, sugar-box shooks and packing-boxes of wood, not otherwise provided for : 30 per centum ad valorem.
 234. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood : 35 per centum ad valorem ; manufactures of wood, or of which wood is the chief component part, not otherwise provided for : 35 per centum ad valorem.
 235. Wood unmanufactured, not otherwise provided for : 20 per centum ad valorem.

SCHEDULE L.—WOOL AND WOOLLEN GOODS.

236. All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes :

CLASS 1.—CLOTHING-WOOL.

237. That is to say, merino, mestiza, metz or metis wools, or other wools of merino blood, immediate or remote ; down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools, not hereinafter described or designated in classes two and three.

CLASS 2.—COMBING WOOLS.

238. That is to say, Leicester, Cotswold, Lincolnshire, down combing-wools Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used ; and also all hair of the alpaca, goat, and other like animals.

CLASS 3.—CARPET WOOLS AND OTHER SIMILAR WOOLS.

239. Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. The duty upon wool of the first class which shall be imported washed, shall be twice the amount of the duty to which it should be subjected, if imported unwashed.

240. And the duty upon wool of all classes which shall be imported scoured, shall be three times the duty to which it would be subjected if it be imported unwashed. And the duty upon wool of the sheep, or hair of the alpaca, goat and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practised, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be

reduced in value by the admixture of dirt, or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

241. Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound : 10 cents per pound, and, in addition thereto, 11 per centum ad valorem. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound : 12 cents per pound, and, in addition thereto, 10 per centum ad valorem.

242. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound : 12 cents per pound, and, in addition thereto, 11 per centum ad valorem.

243. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents or less per pound : 12 cents per pound, and in addition thereto, 10 per centum ad valorem.

244. Wools of the third class, the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound : 3 cents per pound.

245. Wool of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound : 6 cents per pound.

246. Wools on the skin : the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

247. Sheep-skins and Angora goat-skins, raw or unmanufactured, imported with the wool on, washed or unwashed : 30 per centum ad valorem on the skins alone.

248. Woollen rags, shoddy, mungo, waste, and flocks : 12 cents per pound.

249. Woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not herein otherwise provided for : 50 cents per pound, and, in addition thereto, 35 per centum ad valorem.

250. Flannels, blankets, hats of wool, knit goods, balmorals, woollen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound : 20 cents per pound ; valued at above forty cents per pound and not exceeding sixty cents per pound : 30 cents per pound ; valued at above sixty cents per pound and not exceeding eighty cents per pound : 40 cents per pound ; valued at above eighty cents per pound : 50 cents per pound ; and, in addition thereto, upon all the above-named articles : 35 per centum ad valorem.

251. Endless belts or felts for paper or printing machines : 20 cents per pound and 35 per centum ad valorem.

252. Bunting : 20 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

253. Women's and children's dress goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard : 6 cents per square yard, and, in addition thereto, 35 per centum ad valorem ; valued at above twenty cents per square yard : 8 cents per square yard, and, in addition thereto, 40 per centum ad valorem. But on all goods weighing four

ounces and over per square yard, the duty shall be 50 cents per pound, and, in addition thereto, 35 per centum ad valorem.

254. Clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods: 50 cents per pound, and in addition thereto, 40 per centum ad valorem.

255. Webbing, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material: 50 cents per pound, and, in addition thereto, 50 per centum ad valorem.

256. Aubusson and Axminster carpets, and carpets woven whole for rooms: 50 per centum ad valorem.

257. Saxony, Wilton, and Tornay carpets (velvet), wrought by the Jacquard machine: 70 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

258. Brussels carpets, wrought by the Jacquard machine: 44 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

259. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, 40 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

260. Tapestry Brussels carpets, printed on the warp or otherwise: 28 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

261. Treble ingrain, three-ply, and worsted chain Venetian carpets: 17 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

262. Yarn Venetian and two-ply ingrain carpets: 12 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

263. Druggets and bockings, printed, coloured, or otherwise: 25 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

264. Hemp or Jute carpeting: 8 cents per square yard.

265. Carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not herein specified: 40 per centum ad valorem. And mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets or carpetings, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats, (not exclusively of vegetable material) screens, hassocks, and rugs, shall be 45 per centum ad valorem.

266. Oil-cloths, for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, 35 per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth (except silk oil-cloth), and on water proof cloth, not otherwise provided for: 45 per centum ad valorem.

267. Oil-silk cloth: 60 per centum ad valorem.

SCHEDULE M.—SUNDRIES.

268. Acetates.—Or ammonia, 25 cents per pound; baryta, 25 cents per pound; copper, 10 cents per pound; iron, 25 cents per pound; lead, brown, 5 cents per pound; white, 10 cents per pound; lime, 25 per centum ad valorem; magnesia, 50 cents per pound; potassa, 25 cents per pound; soda, 25 cents per pound; strontia, 25 cents per pound; zinc, 25 cents per pound.

269. Acids,—Acetic, acetous, and pyroligneous of specific gravity of 1.047,

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or less, 5 cents per pound ; acetic, acetous, and pyroligneous of specific gravity over 1.047, 30 cents per pound ; benzoic, 10 per centum ad valorem ; carbolic, liquid, 10 per centum ad valorem ; chromic, 15 per centum ad valorem ; citric, 10 cents per pound ; gallic, \$1 per pound ; nitric, 10 per centum ad valorem ; sulphuric, fuming (Nordhausen), 1 cent per pound ; tannic, \$1 per pound ; tartaric, 15 cents per pound ; and all other acids of every description used for medicinal purposes, or in the fine arts, not otherwise provided for, 10 per centum ad valorem.

270. Acorn, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, not otherwise provided for : 3 cents per pound.

271. Alabaster and spar ornaments : 30 per centum ad valorem.

272. Albata, unmanufactured : 35 per centum ad valorem.

273. Almonds : 6 cents per pound ; shelled : 10 cents per pound.

274. Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake : 60 cents per one hundred pounds.

275. Ammonia.—Ammonia, and sulphate and carbonate of ammonia : 20 per centum ad valorem ; sal ammonia and muriate of ammonia : 10 per centum ad valorem.

276. Animals, live : 20 per centum ad valorem.

277. Antimony, crude, and regulus of : 10 per centum ad valorem.

278. Argols (other than crude) : 6 cents per pound.

279. Asbestos, manufactured : 20 per centum ad valorem.

280. Arrowroot : 30 per centum ad valorem.

281. Asphaltum : 25 per centum ad valorem.

282. Assafoetida : 20 per centum ad valorem.

283. Balsams, used for medicinal purposes, not otherwise provided for : 30 per centum ad valorem.

284. Barley, pearl or hulled : 1 cent per pound.

285. Barytes, and sulphate of : $\frac{1}{2}$ cent per pound ; nitrate of : 20 per centum ad valorem.

286. Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for : 35 per centum ad valorem ; composed of straw : 35 per centum ad valorem.

287. Bay-rum or bay-water, whether distilled or compounded : \$1 per gallon of first proof, and in proportion for any greater strength than first proof.

288. All beads and bead ornaments, except amber : 50 per centum ad valorem.

289. Bees-wax : 20 per centum ad valorem.

290. Benzoates : 30 per centum ad valorem.

291. Billiard-chalk : 50 per centum ad valorem.

292. Black of bone, or ivory drop black : 25 per centum ad valorem.

293. Blacking of all descriptions : 30 per centum ad valorem.

294. Bladders, manufactures of : 30 per centum ad valorem.

295. Manufactures of bones, horn, ivory, or vegetable ivory : 35 per centum ad valorem.

296. Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance, hair, whalebone, or other material, not otherwise provided for : 40 per centum ad valorem ; composed of straw : 40 per centum ad valorem.

297. Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps : 25 per centum ad valorem.

298. Borax, refined : 10 cents per pound.

299. Boullions or cannetille, and metal threads, filé or gespinst : 25 per centum ad valorem.

300. Brick, fire-brick, and roofing and paving-tile, not otherwise provided for : 20 per centum ad valorem.

301. Brimstone, in rolls or refined : \$10 per ton.

302. Bristles : 15 cents per pound.

303. Britannia ware : 35 per centum ad valorem.

304. Bronze liquor : 10 per centum ad valorem.

305. Bronze powder : 20 per centum ad valorem.

306. Brooms of all kinds : 35 per centum ad valorem.

307. Brushes of all kinds : 40 per centum ad valorem.

308. Bulbous roots, not otherwise provided for : 30 per centum ad valorem.

309. Burning fluid : 50 cents per gallon.

310. Burr-stones, manufactured or bound up into millstones : 20 per centum ad valorem.

311. Buttons and button-moulds, not otherwise provided for : 30 per centum ad valorem.

312. Calomel : 30 per centum ad valorem.

313. Camphor, refined : 5 cents per pound.

314. Candles and tapers, stearine, and adamantine : 5 cents per pound ; spermaceti, parafine, and wax candles and tapers, pure or mixed : 8 cents per pound ; all other candles and tapers : 2½ cents per pound.

315. Canes and sticks for walking, finished or unfinished : 35 per centum ad valorem.

316. Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed : 35 per centum ad valorem.

317. Carriages and parts of carriages : 35 per centum ad valorem.

318. Castor beans or seeds, per bushel of fifty pounds : 60 cents.

319. Chicory-root, ground or unground : 1 cent per pound.

320. Chicory-root, burnt or prepared : 5 cents per pound.

321. Chloroform : \$1.00 per pound.

322. Chocolate : 5 cents per pound.

323. Chronometers, box or ship's, and parts thereof : 10 per centum ad valorem.

324. Clocks, and parts of clocks : 35 per centum ad valorem.

325. Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except silk and linen, made up, or made wholly or in part by hand, not otherwise provided for : 35 per centum ad valorem.

326. Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated or covered, common tinned, burnished or japanned, not otherwise provided for : 35 per centum ad valorem.

327. Slack coal or culm, such as will pass through a half-inch screen : 40 cents per ton of twenty-eight bushels, eighty pounds to the bushel ; bituminous coal and shale : 75 cents per ton of twenty-eight bushels, eighty pounds to the bushel.

328. Cobalt, oxide of : 20 per centum ad valorem.

329. Cocoa, prepared or manufactured : 2 cents per pound.

330. Coke : 25 per centum ad valorem.

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331. Collodion and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid: \$1.00 per pound.

332. Colouring for brandy: 50 per centum ad valorem.

333. Combs of all kinds: 35 per centum ad valorem.

334. Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for: 35 per centum ad valorem.

335. Composition of glass or paste, when set: 30 per centum ad valorem; when not set: 10 per centum ad valorem.

336. Composition tops for tables, or other articles of furniture: 35 per centum ad valorem.

337. Copperas, green vitriol, or sulphate of iron: $\frac{1}{2}$ cent per pound.

338. Coral, cut or manufactured: 30 per centum ad valorem.

339. Corks and cork-bark, manufactured: 30 per centum ad valorem.

340. Corsets, or manufactured cloth, woven or made in patterns of such size shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less: \$2.00 per dozen; when valued over six dollars per dozen: 35 per centum ad valorem.

341. Court-plaster: 35 per centum ad valorem.

342. Crayons of all kinds: 30 per centum ad valorem.

343. Cream tartar: 10 cents per pound.

344. Cutlery of all kinds: 35 per centum ad valorem.

345. Currants, Zante, or other: 1 cent per pound.

346. Dates and prunes: 1 cent per pound.

347. Dolls: 35 per centum ad valorem.

348. Dried pulp: 20 per centum ad valorem.

349. Drugs, medicinal and other, crude, not otherwise provided for: 20 per centum ad valorem.

350. Embroidery, manufactures of cotton, linen or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for: 35 per centum ad valorem; articles embroidered with gold and silver, or other metals: 35 per centum ad valorem.

351. Emery grains: 2 cents per pound.

352. Emery ore: \$6 per ton.

353. Emery, manufactured, ground or pulverized: 1 cent per pound.

352. Encaustic tiles: 35 per centum ad valorem.

355. Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal: 35 per centum ad valorem.

356. Essences, extracts, toilet waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin: 50 per centum ad valorem; cologne water and other perfumery, of which alcohol forms the principal ingredients: \$3 per gallon, and 50 per centum ad valorem; rum essence or oil, and bay-rum essence or oil: 50 cents per ounce.

357. Eyelets of every description: 6 cents per thousand.

358. Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed: 35 per centum ad valorem.

359. Feathers—Ostrich, vulture, cock, and other ornamental, crude or not dressed, coloured or manufactured: 25 per centum ad valorem; when dressed, coloured, or manufactured: 50 per centum ad valorem; artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for: 50 per centum ad valorem.

360. Feather beds: 20 per centum ad valorem.

361. Feldspar : 20 per centum ad valorem.
362. Figs : 2½ cents per pound.
363. Filberts and walnuts, of all kinds : 3 cents per pound.
364. Finishing powder : 20 per cent ad valorem.
365. Fire-crackers : \$1 a box of forty packs, not exceeding eighty to each pack, and in the same proportion of any greater or less number.
366. Fire-crackers, not otherwise provided for : 30 per centum ad valorem.
367. Fish-skins : 20 per centum ad valorem.
368. Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry and raspberry, made of fusel-oil or of fruit, or imitations thereof : \$2.50 per pound.
369. Fruits.—Oranges, lemons, pine apples, and grapes : 20 per centum ad valorem ; limes, bananas, plantains, shaddocks, mangoes, 10 per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed 25 per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of 25 per centum of the whole quantity. Green, ripe, or dried, not otherwise provided for : 10 per centum ad valorem ; preserved in their own juice, and fruit-juice : 25 per centum ad valorem.
370. Fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for : 30 per centum ad valorem.
371. Fur, articles made of.—Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material : 35 per centum ad valorem.
372. Fusel-oil, or amylic alcohol : \$2 per gallon.
373. Gelatine, and all similar preparations, not otherwise provided for : 35 per centum ad valorem.
374. Glass plates or disks, unwrought, for optical instruments : 10 per centum ad valorem.
375. Gloves, kid or other leather, of all descriptions, for men's, women's, or children's wear : 50 per centum ad valorem.
376. Glue : 20 per centum ad valorem.
377. Glycerine : 30 per centum ad valorem.
378. Grease, all not specified : 10 per centum ad valorem.
379. Grindstones, rough or unfinished : \$1.50 per ton ; finished : \$2 per ton.
380. Gum substitute, or burnt starch : 10 per centum ad valorem.
381. Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound : 6 cents per pound, and, in addition thereto, 20 per centum ad valorem ; valued above twenty cents per pound : 10 cents per pound, and in addition thereto, 20 per centum ad valorem.
382. Gutta-percha, manufactured : 40 per centum ad valorem.
383. Hair—Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material : 35 per centum ad valorem ; curled hair, except hair of hogs, used for beds or mattresses : 30 per centum ad valorem ; hair of hogs : 1 cent per pound ; human hair, raw, uncleaned, and not drawn : 20 per centum ad valorem ; when cleaned or drawn, but not manufactured : 30 per centum ad valorem ; when manufactured : 40 per centum ad valorem ; hair of all kinds, cleaned, but unmanufactured, not otherwise provided for : 10 per centum ad valorem.
384. Hair cloth known as "crinoline cloth," and all other manufactures of hair, not otherwise provided for : 30 per centum ad valorem ; of the description known as "hair-seating" eighteen inches wide or over : 40 cents per square yard ; less than eighteen inches wide : 30 cents per square yard.

385. Hair pencils: 35 per centum ad valorem.

386. Hair pins, made of iron wire: 50 per centum ad valorem.

387. Hat bodies of cotton: 35 per centum ad valorem.

388. Hats, &c., materials for.—Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for: 30 per centum ad valorem.

389. Hatters' furs not on the skin, and dressed furs on the skin: 20 per centum ad valorem.

390. Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value: 25 per centum ad valorem.

391. Hempseed and rapeseed, and other oil seeds of like character other than linseed or flaxseed: $\frac{1}{2}$ cent per pound.

392. Hoffman's anodyne and spirits of nitric ether: 50 cents per pound.

393. Honey: 20 cents per gallon.

395. India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials: 50 per centum ad valorem.

396-397. India rubber, articles composed of.—Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for: 35 per centum ad valorem.

398. Articles composed wholly of India rubber, not otherwise provided for: 25 per centum ad valorem.

399. India rubber boots and shoes: 30 per centum ad valorem.

400. Ink, printers' ink, and ink-powders: 35 per centum ad valorem.

401. Insulators for use exclusively in telegraphy, except those made of glass: 25 per centum ad valorem.

402. Iodine, salts of: 15 per centum ad valorem; resublimed: 75 cents per pound.

403. Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls: 50 per centum ad valorem.

404. Japanned ware of all kinds, not otherwise provided for: 40 per centum ad valorem.

405. Jellies of all kinds: 50 per centum ad valorem.

406. Jet, manufactures and imitations of: 35 per centum ad valorem.

407. Lead, nitrate of: 3 cents per pound.

408. Leather.—Bend or belting leather, and Spanish or other sole leather: 15 per centum ad valorem; calf-skins, tanned, or tanned and dressed: 25 per centum ad valorem; upper leather of all other kinds, and skins dressed and finished of all kinds, not otherwise provided for: 20 per centum ad valorem; skins for morocco, tanned, but unfinished: 10 per centum ad valorem; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for: 35 per centum ad valorem.

409. Leather and skins, japanned, patent or enamelled: 35 per centum ad valorem.

410. All leather and skins, tanned, not otherwise provided for: 25 per centum ad valorem.

411. Lemon and lime-juice: 10 per centum ad valorem.

412. Licorice-paste, or licorice in rolls: 10 cents per pound.

413. Licorice-juice: 5 cents per pound.

414. Lime: 10 per centum ad valorem.

415. Linseed or flaxseed: 20 cents per bushel of fifty-six pounds weight. But no drawback shall be allowed on oil-cake made from imported seed.

416. Magnesia, carbonate: 6 cents per pound; calcined, 12 cents per pound.

417. Malt: 20 per centum ad valorem.

418. Marble.—Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared: \$1 per cubic foot, and, in addition thereto, 25 per centum ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared: 50 cents per cubic foot, and, in addition thereto, 20 per centum ad valorem; sawed, dressed, or polished marble, marble slabs, and marble paving-tiles: 30 per centum ad valorem, and, in addition, 25 cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, 10 cents per foot, in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness, such marble shall be subject to the duty imposed upon marble blocks.

419. All manufactures of marble not otherwise provided for: 50 per centum ad valorem.

420. Mats of cocoa-nut: 30 per centum ad valorem.

421. Matting, China, and other floor-matting, and mats made of flags, jute, or grass: 30 per centum ad valorem. Cocoa or coir: 25 per centum ad valorem.

422. Medicinal preparations not otherwise provided for: 40 per centum ad valorem.

423. Mercurial preparations not otherwise provided for: 20 per centum ad valorem.

424. Mineral and bituminous substances in a crude state not otherwise provided for: 20 per centum ad valorem.

425. Mineral kermes: 10 per centum ad valorem.

426. Mineral or medicinal waters, artificial, for each bottle or jug containing not more than one quart: 3 cents, and, in addition thereto, 25 per centum ad valorem; containing more than one quart: 3 cents for each additional quart, or fractional part thereof, and, in addition thereto, 25 per centum ad valorem. Otherwise than in bottles: 30 per centum ad valorem.

427. Morphia, and all salts of morphia: \$1 per ounce.

428. Music, printed with lines, bound or unbound: 20 per centum ad valorem.

429. Musical instruments of all kinds: 30 per centum ad valorem.

430. Muskets, rifles, and other fire-arms: 35 per centum ad valorem.

431. Mustard, ground, in bulk: 10 cents per pound; when enclosed in glass or tin: 14 cents per pound.

432. Needles, sewing, darning, knitting, and all other descriptions not otherwise provided for: 25 per centum ad valorem.

433. Nuts of all kinds, not otherwise provided for: 2 cents per pound.

434. Oils.—Illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes: 40 cents per gallon; coal-oil, crude: 15 cents per gallon; crude petroleum or rock-oil: 20 cents per gallon; croton, \$1 per pound; olive, in flasks and bottles, and salad: \$1 per gallon; castor: \$1 per gallon; cloves: \$2 per pound; cognac, or ananthic ether: \$4 per ounce; linseed or flaxseed: 30 cents per gallon, seven pounds and a half of weight to be estimated as a gallon; hempseed and rapeseed: 23 cents per gallon; neat's foot, and all animal, whale, seal and fish oils: 20 per centum ad valorem, cottonseed: 30 cents per gallon; benne: 30 cents per gallon.

435. Oils, essential or essence.—Bay-leaves: \$17.50 per pound; cubebs:

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436. Oils, fixed or expressed.—Bay or laurel: 20 cents per pound; olive, not salad: 25 cents per gallon; mustard, not salad: 25 cents per gallon; oils expressed, not otherwise provided for: 20 per centum ad valorem.

437. Opium: \$1 per pound; prepared for smoking, and all other preparations of opium not otherwise provided for: \$6 per pound. But opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

438. Osier or willow, prepared for basket-makers' use: 30 per centum ad valorem.

439. Paintings and statuary, not otherwise provided for: 10 per centum ad valorem. But the term "statuary," as used in the law now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

440. Paints and dyes.—Aniline dyes and colours, by whatever name known: 50 cents per pound, and 35 per centum ad valorem.

441. Blanc-fixe, enameled white, satin-white, lime-white, and all combinations of barytes with acids or water: 3 cents per pound; carmine lake, dry or liquid: 35 per centum ad valorem.

442. French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist: 30 per centum ad valorem.

443. Indian red: 25 per centum ad valorem.

444. Indigo, extract of: 10 per centum ad valorem; carmined: 20 per centum ad valorem.

445. Iron liquor: 10 per centum ad valorem.

446. Lamp-black: 20 per centum ad valorem.

447. Lastings, mohair cloth, silk twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively, not combined with India rubber: 10 per centum ad valorem.

448. Lead, white or red, and litharge, dry or ground in oil: 3 cents per pound.

449. Logwood, and other dye-woods, extracts and decoctions of: 10 per centum ad valorem.

450. Ochres and ochery earths, not otherwise provided for, when dry: 50 cents per one hundred pounds; when ground in oil: \$1.50 per one hundred pounds; Spanish brown: 25 per centum ad valorem.

451. Sumac: 10 per centum ad valorem.

452. Ultramarine: 6 cents per pound.

453. Umber: 50 cents per one hundred pounds.

454. Vandyke brown: 20 per centum ad valorem.

455. Water-colours: 35 per centum ad valorem.

456. Wood lake, Venetian red, vermilion, chrome-yellow, rose-pink, Dutch pink, and paints and painters' colours, (except white and red lead and oxide of zinc), dry or ground in oil, and moist water-colours used in the manufacture of paper-hangings and coloured papers and cards, not otherwise provided for: 25 per centum ad valorem.

457. Zinc, oxide of, dry or ground in oil: 1½ cents per pound.

458. Paper.—Sized or glued, suitable only for printing paper: 25 per centum ad valorem; printing, unsized, used for books and newspapers exclusively: 20 per centum ad valorem; manufactures of, or of which paper is a compo-

ment material, not otherwise provided for : 35 per centum ad valorem ; sheathing paper : 10 per centum ad valorem.

459. Paper boxes, and all other fancy boxes : 35 per centum ad valorem.

460. Paper envelopes : 35 per centum ad valorem.

461. Paper hangings and paper for screens and fire-boards ; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for : 35 per centum ad valorem.

462. Papier-maché, manufactures, articles, wares of : 35 per centum ad valorem.

463. Paraffine : 10 cents per pound.

464. Parchment : 30 per centum ad valorem.

465. Patent size : 20 per centum ad valorem.

466. Paving-stones, not otherwise provided for : 10 per centum ad valorem.

467. Pea-nuts or ground beans : 1 cent per pound ; shelled, $1\frac{1}{2}$ cents per pound.

468. Pencils of wood, filled with lead or other materials : 50 cents per gross, and, in addition thereto, 30 per centum ad valorem.

469. Pencils, lead, not in wood : \$1 per gross.

470. Pens, metallic : 10 cents per gross, and, in addition thereto, 25 per centum ad valorem.

471. Pen-tips and pen-holders, or parts thereof : 35 per centum ad valorem.

472. Percussion caps : 40 per centum ad valorem.

473. Philosophical apparatus and instruments : 40 per centum ad valorem.

Provided, That any philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes, are subject to a duty of 15 per centum ad valorem.

474. Pins, solid-head or other : 35 per centum ad valorem.

475. Pipe-cases, pipe stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe fixtures, and all smokers' articles : 75 per centum ad valorem.

476. Pipes and pipe-bowls.—Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for : \$1.50 cents per gross, and, in addition thereto, 75 per centum ad valorem ; pipes, clay, common or white : 35 per centum ad valorem.

477. Pitch : 20 per centum ad valorem.

478. Plants.—Fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for ; garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for : 20 per centum ad valorem.

479. Plaster of Paris, when ground or calcined : 20 per centum ad valorem.

480. Plated and gilt ware of all kinds : 35 per centum ad valorem.

481. Plates, engraved, of steel : 25 per centum ad valorem ; of wood or other material : 25 per centum ad valorem.

482. Playing-cards, costing not over twenty-five cents a pack : 25 cents per pack ; costing over twenty-five cents a pack : 35 cents per pack.

483. Plums : $2\frac{1}{2}$ cents per pound.

484. Polishing powders of all descriptions, Frankfort Black, and Berlin, Chinese, fig, and wash blue : 25 per centum ad valorem.

485. Potash.—Chlorate : 3 cents per pound ; hydriodate, iodate, iodide : 75 cents per pound ; acetate : 25 cents per pound ; prussiate, yellow : five cents per pound ; prussiate, red : 10 cents per pound.

486. Precious stones and jewellery.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set : 10 per centum ad valorem ;

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- when set in gold, silver, or other metal, or on imitations thereof, and all other jewellery : 25 per centum ad valorem ; watch jewels : 10 per centum ad valorem.
487. Proprietary medicines : Pills, powders, tinctures, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body : 50 per centum ad valorem.
488. Putty : \$1.50 cents per one hundred pounds.
490. Quinine, salts of, other than sulphate of : 45 per centum ad valorem ; sulphate of : 20 per centum ad valorem.
491. Rags of whatever material, not otherwise provided for : 10 per centum ad valorem.
492. Raisins : $2\frac{1}{2}$ cents per pound.
493. Rattans and reeds, manufactured or partially manufactured : 25 per centum ad valorem.
494. Red precipitate : 20 per centum ad valorem.
495. Resins, gum, not otherwise provided for, and rosin : 20 per centum ad valorem.
496. Rochelle salts : 5 cents per pound.
497. Roman cement : 20 per centum ad valorem.
498. Saleratus and bicarbonate of soda : $1\frac{1}{2}$ cents per pound.
499. Sal-soda and soda ash : $\frac{1}{4}$ of 1 cent per pound.
500. Salt.—In bags, sacks, barrels, or other packages : 12 cents per one hundred pounds ; in bulk : 8 cents per one hundred pounds.
501. Saltpetre.—Crude : 1 cent per pound ; refined and partially refined : 2 cents per pound.
502. Salts.—Epsom : 1 cent per pound ; Glauber's : $\frac{1}{2}$ of 1 cent per pound ; preparations of, not otherwise provided for : 20 per centum ad valorem.
503. Santonine : \$3 per pound.
504. Scagliola tops, for tables or other articles of furniture : 35 per centum ad valorem.
505. Sealing-wax : 35 per centum ad valorem.
506. Shaddock : 10 per centum ad valorem.
507. Shells, manufactures of : 35 per centum ad valorem.
508. Side arms of every description, not otherwise provided for : 35 per centum ad valorem.
509. Skates costing twenty cents or less per pair : 8 cents per pair ; costing over twenty cents per pair : 35 per centum ad valorem.
510. Smalts : 20 per centum ad valorem.
511. Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps : 10 cents per pound, and in addition thereto, 25 per centum ad valorem ; soap not otherwise provided for : 1 cent per pound ; and, in addition thereto, 30 per centum ad valorem.
512. Soda, caustic : $1\frac{1}{2}$ cents per pound ; hyposulphate of, and all carbonates of, by whatever name designated, not otherwise provided for : 20 per centum ad valorem ; silicate of, or other alkaline silicates : $\frac{1}{2}$ cent per pound.
513. Sponges : 20 per centum ad valorem.
514. Sporting-gun wads of all descriptions : 35 per centum ad valorem.
515. Starch, made of potatoes or corn : 1 cent per pound, and 20 per centum ad valorem ; made of rice, or any other material : 3 cents per pound, and 20 per centum ad valorem.

516. Staves for pipes, hogsheads, or other casks : 10 per centum ad valorem ; other staves : 20 per centum ad valorem.
517. Stereotype plates : 25 per centum ad valorem.
518. Stones—freestone, granite, sandstone, and all building and monumental stone except marble : \$1.50 per ton.
519. Strings—all strings of whip gut, or cat gut, other than strings for musical instruments : 30 per centum ad valorem.
520. Strychnia : \$1.00 per ounce.
521. Strychnine, salts of, not otherwise provided for : \$1.50 per ounce.
522. Sulphur, flour of : \$20.00 per ton, and 15 per centum ad valorem.
523. Tallow : 1 cent per pound.
524. Tannin : \$2.00 per pound.
525. Tar : 20 per centum ad valorem.
526. Tartar-emetic : 15 cents per pound.
527. Teeth, manufactured : 20 per centum ad valorem.
528. Tin, oxide, muriatic and salts of tin, and tin foil : 30 per centum ad valorem.
529. Toys, wooden or other, for children : 50 per centum ad valorem.
530. Twine or pack thread, not otherwise provided for : 35 per centum ad valorem.
531. Turpentine, spirits of : 30 cents per gallon.
532. Types, new : 25 per centum ad valorem.
533. Type metal : 25 per centum ad valorem.
534. Umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel or any other metal : 45 per centum ad valorem ; umbrellas, parasols, and sun-shades, when covered with silk or alpaca : 60 per centum ad valorem ; all other umbrellas, 45 per centum ad valorem.
535. Umbrellas, parasols, and sun shades, frames and sticks for, finished or unfinished, not otherwise provided for : 35 per centum ad valorem.
536. Varnish valued at one dollar and fifty cents or less per gallon : 50 cents per gallon, and 20 per centum ad valorem ; valued at above one dollar and fifty cents per gallon : 50 cents per gallon, and 25 per centum ad valorem.
537. Vellum : 30 per centum ad valorem.
538. Velvet, when printed or painted : 35 per centum ad valorem.
539. Vitriol, white or sulphate of zinc : 20 per centum ad valorem ; blue vitriol : 4 cents per pound.
540. Waste, all not otherwise provided for : 20 per centum ad valorem.
541. Watches, watch-cases, watch-movements, parts of watches, and watch materials : 25 per centum ad valorem.
542. Webbing composed of cotton, flax or any other materials, not otherwise provided for : 35 per centum ad valorem.

THE FREE LIST.

543. **Sec. 2505.** The importation of the following articles shall be exempt from duty :

544. Acids : arsenious, crude ; boracic ; nitric, not chemically pure ; muriatic ; oxalic ; picric and nitro-picric ; succinic ; sulphuric. But carboys containing acids shall be subject to the same duty as if empty. And all acids of every description used for chemical and manufacturing purposes, not otherwise provided for.

545. Aconite, root, leaf and bark. Agaric. Agates, unmanufactured. Al-

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546. American manufactures of casks, barrels, or carboys, and other vessels, and grain bags, [the manufacture of the United States,] if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury.

547. Ammonia, crude.

548. Angelica root.

549. Aniline oil, crude.

550. Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association. But a bond shall be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within six months. Animals, alive, specially imported for breeding purposes beyond the seas, shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe. And teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

551. Arnatto, roncou, rocuo, or Orleans, and all extracts of.

552. Arnatto seed. Antimony, ore, and crude sulphuret of. Aqua fortis. Argol dust. Argols. Crude arsenic. Arseniate of aniline.

553. Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation, and not refunded.

554. Articles imported for the use of the United States; *Provided*, That the price of the same did not include the duty.

555. Asbestos, not manufactured.

556. Balm of Gilead.

557. Balsams, copaiva, fir or Canada, Peru and Tolu.

558. Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sun shades.

559. Bamboos, unmanufactured.

560. Barrels, of American manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

561. Barilla.

562. Barks—Quilla, Peruvian, Luna, Calisaya, and all cinchona barks, canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

563. Beans, vanilla, or vanilla plants.

564. Bed feathers and downs.

565. Belladonna, root and leaf.

566. Bells, broken, and bell metal, broken and fit only to be re-manufactured.

567. Bells, old, and bell metal.

568. Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for.

569. Bezoar stones. Birds, stuffed. Birds, singing and other, and land and water fowls. Bismuth. Bitter apples, colocynth, colocynthis. Black salts. Black tares.

570. Bladders, crude, and all integuments of animals not otherwise provided for.

571. Bologna sausages.

572. Bolting-cloths.

573. Bones, crude and not manufactured; burned; calcined; ground; or steamed.

574. Bone-dust and bone-ash for manufacture of phosphates and fertilizers.

575. Books which shall have been printed and manufactured more than twenty years at the date of importation.

576. Books, maps and charts imported by authority for the use of the United States, or for the use of the Library of Congress. But the duty shall not have been included in the contract or price paid.

577. Books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States.

578. Books, professional, of persons arriving in the United States.

579. Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

580. Borate of lime. Borax, crude. Brazil paste. Brazil pebbles for spectacles, and pebbles for spectacles, rough. Brazil-wood, braziletto, and all other dye-woods, in sticks. Breccia, in blocks or slabs. Brime. Brimstone, crude.

581. Bromine. Buchu-leaves. Bullion, gold and silver. Burgundy pitch. Burr-stone in blocks, rough or unmanufactured, and not bound up into millstones.

582. Cabinets of coins, medals, and all other collections of antiquities. Cadmium. Calamine. Camphor, crude. Cantharides. Carnelian, unmanufactured. Castor, or castoreum. Catechu or cutch.

583. Cat-gut strings, or gut-cord, for musical instruments. Cat-gut or whip-gut, unmanufactured. Chalk and cliff-stone, unmanufactured. Chamomile flowers. Charcoal. China-root. Chloride of lime. Cinchona-root. Citrate of lime. Coal, anthracite.

584. Coal-stores of American vessels; but none shall be unloaded. Cobalt, ore of. Cocculus Indicus. Cochineal. Cocoa, or cacao, crude, and fibre, leaves, and shells of. Coffee. Coins, gold, silver, and copper. Coir and coir-yarn. Colcothar, dry, or oxide of iron.

585. Collections of antiquity, specially imported, and not for sale. Colt's foot, (crude drug). Columbo root. Conium cicuta, or hemlock, seed and leaf. Contrayerva root.

586. Copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports.

587. Copper, when imported for the United States Mint. Coral, marine, unmanufactured. Cork wood, or cork-bark, unmanufactured. Cotton. Cowage down. Cow or kine pox, or vaccine virus: Cubebs. Cudbear. Curling stones or quoits. Curry and curry powders. Cuttle fish bone. Cyanite, or Kyanite.

588. Diamonds, rough or uncut, including glaziers' diamonds. Diamond-dust or bort. Divi-divi. Dragon's-blood.

589. Dried and prepared flowers. Dried blood. Dried bugs.
590. Dyeing or tanning: articles in a crude state, used in dyeing or tanning, not otherwise provided for.
591. Eggs. Elecampane-root. Ergot.
592. Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.
593. Fans, common palm-leaf. Farina. Fashion-plates engraved on steel or on wood, coloured or plain. Felt, adhesive, for sheathing vessels. Fibrin, in all forms. Fire-wood. Fish, fresh, for immediate consumption. Fish for bait. Flint, flints, and ground flint-stones.
594. Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes in a crude state, not otherwise provided for.
595. *Foliæ digitalis*. Fossils.
596. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.
597. Fur-skins of all kinds not dressed in any manner.
598. Galanga or galangal. Garancine. Gentian-root. Ginger-root. Ginseng-root.
599. Glass, broken in pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.
600. Goat-skins, raw. Goldbeaters' moulds and goldbeaters' skins. Gold size. Grease, for use as soap-stock only, not otherwise provided for. Guano and other animal manures.
601. Gums—Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, dammar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guaiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for.
602. Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture. Gut and worm gut, manufactured or unmanufactured, for whip and other cord. Guts, salted. Gutta-percha, crude.
603. Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured.
604. Hair of hogs, curled, for beds and mattresses, and not fit for bristles. Hellebore root. Hemlock bark. Hide-cuttings, raw, with or without the hair on, for glue stock. Hide-rope.
605. Hides, raw or uncured, whether dry, salted or pickled, and skins, except sheep-skins with the wool on, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured.
606. Hones and whetstones. Hoofs, horns, and horn-tips. Horn-strips. Hop-roots for cultivation. Hyoscyamus, or henbane-leaf.
607. Ice. India rubber, crude, and milk of. Indian hemp, (crude drug.) Indigo.
608. India or Malacca Joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
609. Iodine, crude. Ipecac. Iridium. Iris, orris root. Isinglass, or fish-glue. Istle, or Tampico fibre. Ivory and vegetable ivory, unmanufactured.
610. Jalap. Jet, unmanufactured. Joss-stick, or joss-light. Juniper and laurel-berries. Junk, old.
611. Kelp. Kryolite.
612. Lac, dye, crude, seed, button, stick and shell. Lac spirits. Lac sulphur. Lava, unmanufactured. Leather, old scrap. Leaves, all, not otherwise provided for. Leeches. Licorice-root.
613. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

614. Lithographic stones, not engraved. Litmus and all lichens, prepared or not prepared. Loadstones.

615. Logs, and round unmanufactured timber not otherwise provided for, and ship-timber.

617. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

618. Magnets. Manganese, oxide and ore of. Manna. Manuscripts. Marrow, crude. Marsh-mallows. Matico-leaf. Medals, of gold, silver or copper. Meerschaum, crude or raw.

619. Mica and mica waste.

620. Mineral waters, all, not artificial.

621. Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use.

622. Moss, Iceland, and other mosses, crude.

623. Moss, sea-weed, and all other vegetable substances used for beds and mattresses.

624. Murexide, (a dye). Musk and civet, crude, in natural pod. Mustard-seed, brown and white.

625. Nitrate of soda, or cubic nitre. Nut-galls. Nuts, cocoa and Brazil or cream. Nux vomica.

626. Oak-bark. Oakum. Oil-cake.

627. Oil, essential, fixed or expressed, viz: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamot; cajuput; caraway; cassia; cedrat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; otto of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red, or origanum; thyme, white; valerian.

628. Oil, spermaceti, whale, and other fish, of American fisheries; and all other articles the produce of such fisheries.

629. Olives, green or prepared.

630. Orange and lemon peel, not preserved, candied or otherwise prepared.

631. Orange buds and flowers. Orchil, or archil, in the weed or liquid. Ores of gold and silver. Orpiment, Osmium. Oxidizing-paste.

632. Palladium, Palm and cocoa-nut oil. Palm-leaf, unmanufactured. Palm-nuts and palm-nut kernels.

633. Paper-stock, crude, of every description, including all grasses, fibres, rags, other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny bags, and gunny cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or other purposes.

634. Pearl, mother of. Pellitory-root. Persis, or extract of archil, and cud-bear.

635. Personal and household effects, not merchandise, of citizens of the United States dying abroad.

636. Peruvian bark. Pewter and britannia metal, old, and fit only to be remanufactured. Phanglein.

637. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific or literary purposes, or encouragement of the fine arts, and not intended for sale.

638. Phosphates, crude or native, for fertilizing purposes.

639. Plants, trees, shrubs, roots, seed-cane and seeds imported by the Department of Agriculture, or the United States Botanical Garden.

640. Plaster of Paris, or sulphate of lime, unground. Platina, unmanufactured. Platinum vases or retorts for chemical uses, or parts thereof. Plumbago. Polishing-stones. Polypodium. Potassa, muriate of. Pulu. Pumice and pumice-stones.

641. Quassia-wood. Quick-grass root. Quills, prepared or unprepared.

642. Rags, of cotton, linen, jute, and hemp, and paper-waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

643. Railroad ties of wood. Rattans and reeds, unmanufactured.

644. Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any Society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.

645. Rennets, raw or prepared. Resins, crude, not otherwise provided for. Rhubarb. Root flour. Rose-leaves. Rottenstone.

646. Saffron and safflower, and extract of. Saffron-cake. Sago, sago crude, and sago-flower. Saint John's beans. Salicine. Salep, or saloup. Sandal-wood. Sarsaparilla, crude. Sassafras bark and root. Sauerkraut. Sausage-skins. Scammony, or resin of scammony. Sea-weed, not otherwise provided for.

647. Seeds: cardamom, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for.

648. Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest-trees.

649. Senna, in leaves. Shark-skins. Shells of every description, not manufactured.

650. Shingle-bolts and stave-bolts, and "heading-bolts" shall be held and construed to be included under the term "stave-bolts."

651. Shrimps, or other shell-fish.

652. Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste.

653. Silk-worm eggs. Skeletons, and other preparations of anatomy. Skins, dried, salted, or pickled. Snails. Soap-stocks. Spatterre for making or ornamenting hats.

654. Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

655. Spunk. Squills, or silla. Staves-acre, crude. Storax or styrax. Straw, unmanufactured. Strontia, oxide of, or protoxide of strontium. Substances expressly used for manure. Sugar of milk. Sweepings of silver or gold.

656. Talc. Tamarinds. Tapioca, cassava, or cassada. Tea. Tea-plants. Teasels. Teeth, unmanufactured. Terra-alba, aluminous. Terra japonica. Tica, crude.

657. Tin, in pigs, bars, or blocks, and grain-tin. Tonquin, Tonqua, or Tonka beans. Tortoise and other shells, unmanufactured. Tripoli. Turmeric. Turtles. Types, old, and fit only to be remanufactured.

658. Umbrella-sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes.

659. Uranium, oxide of.

660. Venice turpentine. Verdigris, or subacetate of copper.

661. Wafers. Wax, bay or myrtle, Brazilian and Chinese.

662. Wearing apparel in actual use, and other personal effects, (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.

663. Whalebone, unmanufactured.

664. Wood, weld or pastel.

665. Wood-ashes, and lye of, and beet-root ashes.

666. Woods, poplar, or other woods for the manufacture of paper.

667. Woods, namely, cedar, *lignum-vitæ*, lancewood, ebony, box, granadilla, mahogany, rose-wood, satin-wood, and all cabinet woods, unmanufactured.

668. Works of Art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any Consul or Minister of the United States, endorsed upon the written declaration of the artist.

669. Works of Art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.

670. Worm-seed, Levant.

671. Xylonite, or Xylotite.

672. Yams, Yeast cakes.

673. Zaffer.

674. **Sec. 2506.** Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the Legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the Treaty between the United States and Great Britain, signed at the City of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in the Articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said Treaty, he is hereby authorized to issue his Proclamation declaring that he has such evidence, and thereupon, from the date of such Proclamation, and so long as the said articles eighteenth to twenty-fifth, inclusive, remain in force, according to the terms and conditions of article thirty-third of said Treaty, all fish-oil and fish of all kinds (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil), being the produce of the fisheries of the Dominion of Canada, or of Prince Edward's Island, shall be admitted into the United States free of duty, and whenever the Colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said Articles eighteenth to twenty-fifth of said Treaty, inclusive, to that colony, and the Legislature thereof, and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated Articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a Proclamation by the President of the United States, declaring that he has satisfactory evidence that the said Colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said Articles eighteenth to twenty-fifth, inclusive, of the said Treaty, extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said Articles eighteenth to twenty-fifth, inclusive, and Article thirtieth of said Treaty, shall remain in force, according to the terms and conditions of Article thirty-third of said Treaty; but the provisions of this Section shall not apply to any articles of merchandise mentioned therein, which were held in bond by the Customs officers of the United States on the first day of July, eighteen hundred and seventy-three.

675. **Sec. 2507.** Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbour, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, but under such regulations as the Secretary of the Treasury may prescribe.

676. **Sec. 2508.** The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the port of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

677. **Sec. 2509.** The produce of the forest of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

678. **Sec. 2510.** Machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.

679. **Sec. 2511.** Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time not more than six months from the date of the importation.

680. **Sec. 2512.** All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

681. **Sec. 2513.** All lumber, timber, hemp, manilla, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific parts of the United States, and finished after the sixth day of June, eighteen hundred and seventy two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed.

682. **Sec. 2514.** All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

683. **Sec. 2515.** That no duty shall be levied or collected on the importation of peltries, brought into the Territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary line aforesaid, unless the same be goods in bales or other large packages unusual among the Indians, which shall not be considered as goods belonging to the Indians, nor be entitled to the exemption from duty aforesaid.

684. **Sec. 2516.** There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of 20 per centum ad valorem.

689. **Sec. 3402.** All cigars imported into the United States shall pay, in addition to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed

A COMPARISON

Of Canadian and American duties respectively, on a number of leading articles of commerce, and classes of articles.

NOTE.—In some cases, where the American duties on any article are specific, either in whole or in part, they are reduced to ad valorem, for ready comparison with the corresponding Canadian duties

	CANADIAN DUTY.	AMERICAN DUTY.
Wheat	Free.	20 cents per bushel.
Rye and Barley	Free.	15 cents per bushel.
Indian Corn and Oats	Free.	10 cents per bushel.
Wheat Flour	Free.	20 per cent.
Rye flour and corn meal	Free.	10 per cent.
Oatmeal	Free.	$\frac{1}{2}$ cent per lb.
Potatoes	10 per cent.	15 cents per bushel.
Live animals	10 per cent.	20 per cent.
Coal	Free.	75 cents per ton.
Salt	Free.	In packages, 12 cents per 100 lbs. in bulk, 8 cents per 100 lbs.
Wool	Free.	25 to 50 per cent.
Flax, dressed	Free.	\$40 per ton.
Flax, undressed	Free.	\$20 per ton.
Flaxseed	Free.	20 cents per bushel.
Starch	2 cents per lb.	1 cent per lb, and 20 per cent. ad val.
Butter	4 cents per lb.	4 cents per lb.
Cheese	3 cents per lb.	4 cents per lb.
Trees, plants, and shrubs	10 per cent.	20 per cent.

Pig iron .
Bar iron .
Plate and
Iron rails
Steel rails
Bricks .
Sewing Ma
Stoves and
Cars and lo
Wood scre
Saws .
Guns, rifles
Umbrellas
Carriages
Furniture
Glass bottle
Clocks .
Carriages
Envelopes a
Common pape
Rubber and
The goods
Steel hats, o
Machinery
Cotton yarn
Spool threa
Heavy cotton
Finer cotton
Silk cloths
Woollen clo
Flannels and
Ready-made
Carpets .
Alpaca good
Marble .
Gloves, kid,
Gunpowder.
Pencils .
Linseed oil.
Steel pens
Soaps .
Varnish .

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per cent. ad

	CANADIAN DUTY.	AMERICAN DUTY.
Pig iron	Free.	\$7 per ton.
Bar iron	5 per cent.	35 to 57 per cent.
Plate and boiler iron	5 per cent.	\$25 per ton ; \$30 per ton.
Iron rails	Free.	\$14 per ton.
Steel rails	Free.	\$25 per ton.
Bricks	Free.	20 per cent.
Sewing Machines	17½ per cent.	45 per cent.
Stoves and other iron castings	17½ per cent.	30 per cent.
Cars and locomotives	17½ per cent.	35 per cent.
Wood screws	17½ per cent.	56 to 60 per cent.
Saws	17½ per cent.	40 to 50 per cent.
Guns, rifles, and pistols	17½ per cent.	35 per cent.
Umbrellas and parasols	17½ per cent.	35 per cent.
Carriages	17½ per cent.	35 per cent.
Furniture	17½ per cent.	35 per cent.
Glass bottles and lamp chimneys	17½ per cent.	35 per cent.
Clocks	17½ per cent.	35 per cent.
Carriages	17½ per cent.	35 per cent.
Envelopes and writing paper	17½ per cent.	35 per cent.
Common paper	17½ per cent.	35 per cent.
Rubber and leather goods	17½ per cent.	35 per cent.
Fur goods	17½ per cent.	35 per cent.
Fur hats, of wool	17½ per cent.	35 per cent.
Machinery	17½ per cent.	35 per cent.
Cotton yarn	17½ per cent.	46 to 60 per cent.
Spool thread	17½ per cent.	47 to 81 per cent.
Heavy cottons	17½ per cent.	40 per cent.
Finer cottons	17½ per cent.	50 to 70 per per cent.
Silk cloths	17½ per cent.	50 to 60 per cent.
Woollen cloths	17½ per cent.	66 to 200 per cent.*
Flannels and blankets	17½ per cent.	85 per cent.
Ready-made clothing	17½ per cent.	35 to 60 per cent.
Carpets	17½ per cent.	50 to 84 per cent.
Alpaca goods	17½ per cent.	85 per cent.
Marble	Free.	70 to 129 per cent.
Gloves, kid, leather, &c	17½ per cent.	50 per cent.
Gunpowder	17½ per cent.	60 per cent.
Pencils	17½ per cent.	59 per cent.
Linseed oil	17½ per cent.	55 per cent.
Steel pens	17½ per cent.	49 per cent.
Soaps	17½ per cent.	46 per cent ; 54 per cent.
Varnish	17½ per cent.	40 to 56 per cent.

* See Memorial of Yorkshire Chambers of Commerce, page 92.

PRINCIPAL IMPORTS INTO THE UNITED STATES WITH RATES OF DUTY THEREON.

TABLE showing Quantities, Values, Rates of Duty, and average Duty *ad valorem*, on all imported Commodities paying \$100,000 or upwards into the Treasury, in the year 1876.

[Compiled from the Official Report on Commerce and Navigation of the U. S. for 1876.]

COMMODITIES.	QUANTITIES.	VALUES.	RATE OF DUTY.	Average Duty <i>ad valorem</i> per cent.
Ale, porter and beer :		\$		
“ In bottles .....gallons	856,931	857,810	35 c. per gall.	34 96
“ In casks .....gallons	627,629	274,138	25 c. per gall.	45 75
Aniline dyes or colours .....lbs.	165,753	415,434	{ 50 c. per lb. and 35 p. c. }	54 94
Animals, living : Cattle, hogs, horses, sheep, &c. ....No.	347,665	1,729,992	20 per cent.	20 00
Barley .....bushels	9,327,629	7,102,027	15 c. per bush.	19 70
Books and other printed matter		2,003,858	25 per cent.	25 00
Braids of straw		691,171	30 per cent.	30 00
Brushes		281,184	40 per cent.	40 00
Buttons		1,564,942	30 per cent.	30 00
Cheese .....lbs.	2,994,726	536,216	4 c. per lb.	22 34
China, porcelain and Parian ware plain white, and not decor- ated in any manner		409,539	45 per cent.	45 00
“ Gilded, ornamented, or deco- rated in any manner		718,155	50 per cent.	50 00
“ Other earthen, stone, or crock- ery ware, white, glazed, edged, printed, painted, or dipped or cream coloured...		2,948,516	40 per cent.	40 00
Coal, bitumin. and shale ...tons	400,631	1,592,846	75 c. per ton.	18 86
Corsets and corset cloth, valued at \$6 per dozen or less dozen	58,171	299,219	\$2 per dozen.	38 88
“ Valued over \$6 per dozen dozen	46,312	386,369	35 per cent.	35 00
Cotton, manufactures of : Plain bleached, value 20c. or less per square yard.....sq. yds.	12,751,429	1,610,522	5½ c. per sq. yd.	43 55
“ Printed or coloured, value 25c. or less per square yard sq. yds.	6,194,471	935,593	{ 5½ c. per sq. yd. and 20 p. c. }	56 88

ad valorem,
the Treasury,
[S. for 1876.]

TY.	Average Duty <i>ad valorem</i> per cent.
ll.	34 96
ll.	45 75
and }	54 94
t.	20 00
sh.	19 70
t.	25 00
t.	30 00
t.	40 00
t.	30 00
	22 34
%	45 00
%	50 00
	40 00
n.	18 80
	38 80
	35 00
d.	43 50
d. }	56 80

COMMODITIES.	QUANTITIES.	VALUES.	RATE OF DUTY.	Average Duty ad valorem per cent.
" Hosiery		4,708,125	35 per cent.	35 00
" Laces, cords, braids, gimps, galloons, and cotton laces, coloured and insertings.....		2,689,653	35 per cent.	35 00
" Thread-yarn, warps or warp- yarn not wound on spools, valued at over 60 and not exceeding 80c. per pound. lbs.	622,902	456,989	{ 30 c. per lb. and } { 20 p. c. }	60 88
" Valued at over 80 cents per pound.....lbs.	1,511,879	1,963,077	{ 40 c. per lb. and } { 20 p. c. }	50 81
" Velvet, velveteens, velvet bindings, ribbons and vest- ings		673,733	35 per cent.	35 00
Currants, Zante or other ....lbs.	20,911,061	856,426	1 c. per lb.	24 42
Diamonds (cut), cameos, mosaics, gems, pearls, rubies, and other precious stones, not set.....		2,409,516	10 per cent.	10 00
Dolls.....		421,756	35 per cent.	35 00
Embroideries of cotton or wool		2,341,531	35 per cent.	35 00
Fans.....		449,107	35 per cent.	35 00
Feathers, ostrich, cock and other ornamental		766,593	25 per cent.	25 00
Feathers and Flowers, artificial and ornamental, not other- wise provided for		1,229,648	50 per cent.	50 00
Figs .....lbs.	5,056,779	361,836	2½ c. per lb.	34 94
Fire crackers, in boxes of 40 packs, not exceeding 80 to the pack.....boxes	221,815	175,166	\$1 per box	126 63
Flax linens, valued at 30 cents or less per square yard....		7,870,360	35 per cent.	35 00
" Valued at above 30 cents per square yard.....		608,691	40 per cent.	40 00
" Burlaps, and like manufac- tures of flax, jute, or hemp, of which either shall be the component of chief value (except bagging for cotton).....		2,093,171	30 per cent.	30 00
" Duck canvas, paddings, cot- ton bottoms, diapers, crash, huckabacks, handkerchiefs, (not hemmed), lawns or other manufactures of flax, jute or hemp, valued at 30 cents or less per square yd.		957,752	35 per cent.	35 00
" Thread, twine and pack thread.....		731,694	40 per cent.	40 00
" All other manufactures of flax not otherwise provided for.....		289,398	40 per cent.	40 00

COMMODITIES.	QUANTITIES.	VALUES,	RATE OF DUTY.	Average Duty ad valorem per cent.
Fruits and Nuts :				
" Almonds, not shelled.....lbs.	2,288,041	283,828	6 c. per lb.	48 56
" " shelled .....lbs.	1,028,654	180,279	10 c. per lb.	57 05
" Filberts and walnuts.....lbs.	4,317,841	235,703	3 c. per lb.	55 00
" Prunes .....lbs.	55,358,764	2,333,716	1 c. per lb.	23 72
" Raisins.....lbs.	32,241,065	2,424,277	2½ c. per lb.	33 21
Furs, and Manufactures of		2,717,502	20 c. per lb.	20 00
Glassware: Porcelain, Bohemian.				
cut, engraved, painted, coloured, printed, stained, silvered, or gilded, not in- cluding plate-glass, silvered or looking-glass plates		555,311	40 c. per lb.	40
" Plate-glass, cast, polished, not silvered, above 24 by 30, and not above 24 by 60 in. square feet.	438,049	337,745	25 c. per sq. ft.	32 43
" Above 24 by 60 in...sq. feet.	1,015,348	936,478	50 c. per sq. ft.	54 21
" Window-glass, cylinder, crown, or common, un- polished, above 10 by 15 and not above 16 by 24 in. lbs.	7,263,678	293,216	2 c. per lb.	49 54
" Above 16 by 24 and not above 24 by 30 in.....lbs.	7,687,690	357,034	2½ c. per lb.	53 84
" Above 24 by 30 in.....lbs.	6,632,245	407,992	3 c. per lb.	48 77
" Manufactures of, not other- wise specified		605,550	40 per cent.	40 00
Hats, bonnets and hoods, straw.		543,232	40 c. per lb.	40 00
Hemp, jute and other fibre :				
Bags, cotton bags and bag- ging (except bagging for cotton)		771,584	40 per cent.	40 00
Hemp: Jute and sunn hemp...				
cwt.	162,674	494,255	\$15 per ton.	24 68
" Jute butts	866,620	1,278,109	\$6 per ton.	20 20
" Manilla, India, and other like substitutes for hemp...cwt.	379,170	2,462,352	\$25 per ton.	19 21
India rubber, manufactures of				
Braces, webbing, &c.....		333,276	35 per cent.	35 00
Iron and steel, Manufactures				
of : In slabs, blooms, loops, &c.....lbs.	31,073,774	979,485	35 per cent.	35 00
" Pig-iron.....cwt.	1,453,097	1,729,036	\$7 per ton.	29 41
" Scrap-iron, old, wrought.cwt.	435,444	386,536	\$8 per ton.	45 06
" Manufactures of iron not otherwise provided for		1,904,928	35 per cent.	35 00
" Steel and manufactures of :				
Pen-knives, jack-knives, and pocket-knives		701,919	50 per cent.	50 00
" All other cutlery, including sword blades		360,911	35 per cent.	35 00

Average Duty ad valorem per cent.	COMMODITIES.	QUANTITIES.	VALUES.	RATE OF DUTY.	Average Duty ad valorem per cent.
48 56	" In ingots, bars, coils, sheets,				
57 05	and steel wire, not less than				
55 00	$\frac{1}{4}$ in. diameter, valued at	10,450,250	536,152	2 $\frac{1}{4}$ c. per lb.	43 86
23 72	7 cents per lb. or less...lbs.				
33 21	" Valued at above 7 cents and	7,554,403	747,646	3 c. per lb.	29 91
20 00	not over 11 cents per lb.lbs.				
	" Muskets, rifles and other fire-		444,845	35 per cent.	35 00
	arms.....				
	" Railway bar, or rails wholly	11,008,562	347,720	1 $\frac{1}{4}$ c. per lb.	39 57
	of steel.....lbs.				
40	" Manufactures of steel not		846,619	45 per cent.	45 00
	otherwise provided for.....				
	Jewellery of gold, silver, or		492,849	25 per cent.	25 00
	other metal or imitation				
	of.....				
32 43	Lead and Manufactures of: Pigs	12,495,662	597,009	2 c. per lb.	41 86
54 21	and bars and molten...lbs.				
	Leather and manufactures of:		2,489,099	25 per cent.	25 00
	Calf-skins, tanned, or tan-				
	ned and dressed.....				
	" Gloves, of kid or leather, of		3,755,842	50 per cent.	50 00
49 54	all descriptions.....				
53 84	" Upper leather of all kinds,				
48 77	and skins, dressed and fin-		1,776,034	20 per cent.	20 00
	ished, of all kinds, not				
	otherwise provided for.....				
40 00	" Manufactures of, and articles		417,391	35 per cent.	35 00
40 00	of leather, or of which lea-				
	ther shall be a component				
	part, not otherwise provid-				
	ed for.....		3,412,207	20 per cent.	20 00
40 00	Lemons and Oranges.....				
	Marble and manufactures of:				
24 68	Veined and all other, in				
20 20	block, roughed or squared,				
	not otherwise specified				
19 21	cub. ft.	479,994	529,126	{ 50 c. per cub. }	65 35
	Mats of cocoa nut, China and			{ ft. and 20 p. c. }	
	all other floor matting, of				
35 00	flags, jute or grass.....		349,724	30 per cent.	30 00
	Metal manufactures, if not				
	otherwise provided for.....		579,126	35 per cent.	35 00
35 00	Musical Instruments.....		711,472	30 per cent.	30 00
29 41	Oils, olive, salad, in bottles or				
45 06	flasks.....gallons	171,251	320,619	\$1 per gallon.	53 41
	Opium.....lbs.	228,742	913,078	\$1 per lb.	25 06
35 00	" Prepared for smoking.....lbs.	53,190	567,289	\$6 per lb.	55 28
	Paintings and statuary, not by				
	American artists.....		1,044,362	10 per cent.	10 00
50 00	Papier-maché, manufactures,				
	articles and wares of.....		1,119,787	35 per cent.	35 00
35 00	Pickles, Sauces, and Capers.....		332,332	35 per cent.	35 00

COMMODITIES.	QUANTITIES.	VALUES.	RATE OF DUTY.	Average Duty ad valorem per cent.
Rice, cleaned	49,174,443 lbs.	1,208,310	2½ c. per lb.	101 74
Salt, in bags, sacks, barrels or other packages	332,266,140 lbs.	1,153,480	12 c. per 100 lbs.	34 46
" In bulk	389,478,218 lbs.	462,105	8 c. per 100 lbs.	65 69
Sardines and anchovies packed in oil or otherwise qr. boxes	6,297,945	506,150	4 c. per box.	49 77
Seeds: Flax seed or linseed (56 lbs. to the bushel)	2,737,906 bush.	3,891,082	20 c. per bush.	14 07
Silks: Braids, laces, fringes, galloons, buttons and orna- ments, dress and piece goods		14,932,867	60 per cent.	60 00
" Velvets		1,267,152	60 per cent.	60 00
" Ribbons		2,058,813	60 per cent.	60 00
" Ribbons (edge of cotton)		516,726	50 per cent.	50 00
" Silk manufactures not other- wise provided for, made of silk, or of which silk is the component or chief value		1,540,202	60 per cent.	60 00
" Manufactures of, which have as a component thereof 25 per cent or over, in value, of cotton, flax, wool or wor- sted		2,850,165	50 per cent.	50 00
Soda, caustic	31,093,791 lbs.	1,107,200	1½ c. per lb.	43 48
Soda-ash	165,502,907 lbs.	2,967,372	¼ c. per lb.	13 94
Spices; Cassia and Cassia vera, lbs.	1,629,795	181,901	10 c. per lb.	89 05
" Nutmegs	735,013 lbs.	530,161	20 c. per lb.	29 23
" Pepper: black and white grain	7,826,355 lbs.	783,417	5 c. per lb.	49 95
Spirits and Wines: Brandy proof	661,951 gallons	1,269,436	\$2 per gallon.	104 45
" Cordials, liqueurs, arrack, absinthe, kirschwasser, rata- fia	56,560 gallons	90,166	\$2 per gallon.	125 45
" other, manufactured or dis- tilled from grain	524,341 gal's.	322,080	\$2 per gallon.	325 59
" Other (except brandy), manu- factured or distilled from other materials	221,058 gals.	143,031	\$2 per gallon.	309 12
" Cologne water, or other per- fumery, of which alcohol forms the principal ingre- dient	10,791 gals.	185,268	{ \$3 per gal. and 50 per cent. }	67 47
Sugar and Molasses:				
Molasses	38,957,426 gals.	8,656,268	{ 5 c. plus 25 per cent., per gal. }	28 13
" Concentrated, syrup of sugar cane, tank bottoms, and melado	96,553,303 lbs.	3,143,735	{ 1½ c. plus 25 per cent., per lb. }	57 58
Sugar: All not above No. 7, Dutch standard	524,582,040 lbs.	19,990,450	{ 1½ c. plus 25 per cent., per lb. }	57 40

Average Duty ad valorem per cent.	COMMODITIES.	QUANTITIES.	VALUES.	RATE OF DUTY.	Average Duty ad valorem per cent.
101 74	" Above No. 7 and not above No. 10 lbs.	846,621,662	35,644,815	{ 2 c. plus 25 per cent., per lb. }	59 38
34 46	" Above No. 7 and not above No. 10 lbs.	23,163,925	948,964	{ 2 c. per lb. plus 25 per cent. }	48 89
65 69	" Above No. 13 and not above No. 16 lbs.	5,684,481	296,952	{ 2½ c. plus 25 per cent., per lb. }	65 79
49 77	Tartar, Cream of, lbs.	1,186,553	278,838	10 c. per lb.	42 55
14 07	" Argols, other than crude. lbs.	2,582,561	576,293	6 c. per lb.	26 88
	Tin, plates or sheets lbs.	196,863,621	10,163,368	1½ c. per lb.	21 30
60 00	Tobacco and Manufactures of :				
60 00	" Leaf, unmanufactured and not stemmed lbs.	7,067,066	3,848,984	35 c. per lb.	64 36
60 00	" Cigars, Cigarettes, and the roots lbs.	629,325	2,289,712	{ \$2.50 per lb. and 25 per cent. }	93 71
50 00	Toys, wooden and other lbs.		437,398	50 per cent.	50 00
	Watches, gold or silver lbs.		1,315,743	25 per cent.	25 00
60 00	Wines, Champagne, and all other sparkling, in bottles con- taining not more than 1 pint each and more than ½ pint dozens	110,686	690,444	\$3 per dozen.	48 09
50 00	" Champagne, and all other sparkling, in bottles con- taining not more than 1 quart and more than 1 pint dozens	102,061	1,203,910	\$6 per dozen.	50 86
43 48	" Still Wines in casks gals.	4,431,898	2,123,273	40 c. per gallon.	83 49
13 94	" In bottles containing each not more than 1 quart and more than 1 pint doz. bots.	157,076	652,032	\$1.60 per dozen.	38 54
89 05	Wood : Boards, planks, deals, and other lumber M. ft.	289,149	3,204,890	\$2 per M. ft.	18 04
29 23	" Manufactures of, not other- wise provided for lbs.		678,985	35 per cent.	35 00
49 95	Wools : Hair of the alpaca, goat, &c., raw and manufactured, class No. 1, clothing wool, value 32 cents or less per lb. lbs.	4,756,911	1,109,456	{ 10 c. per lb. and 11 per cent. }	53 88
	" Value 32 cents or less per lb. lbs.	3,093,767	784,738	{ 10 c. p. lb. & 11 p. c. less 10 p. c. }	45 38
67 47	" Value over 32 cents per lb. lbs.	707,501	261,747	{ 12 c. per lb. and 10 per cent. }	42 63
28 13	" Class No. 2, value over 32 cents per lb. lbs.	2,631,333	999,952	{ 12 c. per lb. and 10 per cent. }	41 58
	" Class No. 3, carpet and other similar Wools, valued at 12 cents or less per lb. lbs.	14,431,527	1,747,975	3 cents per lb.	22 77
57 58	" Value over 12 cents per lb. lbs.	11,903,130	2,501,185	6 cents per lb.	28 55
57 40					

COMMODITIES.	QUANTITIES.	VALUE.	RATE OF DUTY.	Average Duty ad valorem per cent.
" Carpets and carpetings of all kinds, Aubusson and Axminster, and carpets woven whole for rooms, Square yards	122,550	291,816	50 per cent.	50 00
" Brussels carpet, wrought by Jacquard machine...sq. yds.	244,367	347,271	{ 44 c. per sq. yd. } { and 35 p. c. }	65 96
" Brussels tapestry, printed on the warp or otherwise...sq. yds.	438,184	394,993	{ 28 c. per sq. yd. } { and 35 p. c. }	65 80
" Patent velvet and tapestry velvet, printed on the warp or otherwise .....sq. yds.	134,305	210,158	{ 40 c. per sq. yd. } { and 35 p. c. }	60 56
" Dress goods, women's and children's, and real or imi- tation Italian cloths, valued at not exceeding 20 cts. per square yard. ....sq. yds.	20,781,789	3,655,851	{ 6 c. per sq. yd. } { and 35 p. c. }	68 81
" Valued at above 20 c. per sq. yd .....sq. yds.	32,541,034	10,364,938	{ 8 c. per sq. yd. } { and 40 p. c. }	65 12
" Dress goods, women's and children's, and real or imi- tation Italian cloths, weigh- ing 4 ounces and over per sq. yd.....lbs.	1,103,504	1,698,486	{ 50 c. per lb. and } { 35 p. c. }	67 48
" Hosiery, valued at above 80 c. per lb.....lbs.	216,177	556,099	{ 50 c. per lb. and } { 35 p. c. }	54 43
" Manufactures not otherwise specified, valued at above 80 c. per pound.....lbs.	1,290,266	1,701,709	{ 50 c. per lb. and } { 35 p. c. }	72 91
Wool cloths .....lbs.	5,568,356	8,636,762	{ 50 c. per lb. and } { 35 p. c. }	67 24
" Cloths .....lbs.	197,441	267,672	{ 50 c. per lb. & 35 } { p. c., less 10 p. c. }	64 69
" Clothing—Articles of wear. lbs.	101,638	370,637	{ 50 c. per lb. and } { 40 p. c. }	53 71
" Clothing—Ready-made. lbs.	153,879	444,148	{ 50 c. per lb. and } { 40 p. c. }	57 32
Wool, Manufactures wholly or in part of, not otherwise provided for.....lbs.	185,970	314,000	{ 50 c. per lb. and } { 35 p. c. }	64 59
" Shawls, woollen .....lbs.	70,550	203,888	{ 50 c. per lb. and } { 35 p. c. }	52 30
" worsted, &c., not otherwise provided for.....lbs.	406,604	1,272,235	{ 50 c. per lb. and } { 40 p. c. }	55 98
" Webbing, buttings, bind- ings, braids, galloons, fringes, cords, buttons, &c. ....lbs.	452,282	1,385,092	{ 50 c. per lb. and } { 50 p. c. }	66 33
" Yarns, valued at above 80 c. per pound.....lbs.	321,949	415,399	{ 50 c. per lb. and } { 50 p. c. }	73 75
Zinc in sheets.....	4,460,077	288,589	2½ cents per lb.	34 77

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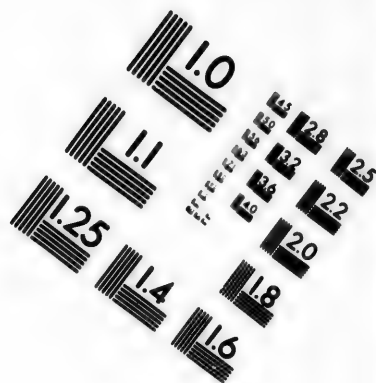
Average duty on all dutiable commodities, \$44 74.

NOTE.—For greater condensation, fractions are omitted, and the figures are therefore approximate, except as to rates and percentages of duty, which are the figures of the Bureau of Statistics.

UNITED STATES INTERNAL REVENUE TAXES.

(From the Revised Statutes of the United States, as amended in 1875.)

00	Ale, per bbl., of 31 gallons.....	\$1 00
56	Banks, on average amount of deposits, each month	$\frac{1}{24}$ of 1 p. c.
	Banks, deposits, savings, &c., having no capital stock, per six months.....	$\frac{1}{4}$ of 1 p. c.
	Banks, on capital, beyond the average amount invested in United States bonds, each month.....	$\frac{1}{24}$ of 1 p. c.
81	Banks, on average amount of circulation, each month	$\frac{1}{12}$ of 1 p. c.
12	Banks, on average amount of circulation, beyond 90 per cent. of the capital, an additional tax each month	$\frac{1}{6}$ of 1 p. c.
	Banks, on amount of notes of any person, State Bank, or State Banking Association, used and paid out as circulation.....	10 p. c.
	Beer, per bbl. of 31 gallons.....	\$1 00
	Brandy, made from grapes, per gallon	0 70
48	Brewers, special tax on.....	100 00
	Cigars, manufacturers of, special tax.....	10 00
43	Cigars, of all descriptions, made of tobacco, or any substitute therefor, per 1000.....	6 00
	Cigars, imported, in addition to import duty, to pay same as above.....	
91	Cigarettes, not weighing more than 3 lbs. per 1000, per 1000	1 75
	Cigarettes, weight exceeding 3 lbs. per 1000, per 1000	6 00
24	Distillers, producing 100 bbls. or less, (40 gallons of proof spirit to bbl) per annum	400 00
69	Distillers, for each bbl. in excess of 100 bbls.....	4 00
	Distillers, on each bbl of 40 gallons in warehouse when Act took effect, and when withdrawn.....	4 00
71	Distillers of brandy from grapes, peaches, and apples, exclusively, producing less than 150 bbls. annually, special tax	50 00
32	and per bbl. of 40 gallons	4 00
	Distillery, having aggregate capacity for mashing, &c., 20 bushels of grain per day, or less per day	2 00
59	Distillery, in excess of 20 bushels of grain per day, for every 20 bushels, per day.....	2 00
30	Gas, coal, illuminating, product not above 200,000 cubic feet per month, per 1000 cubic feet	0 10
98	Gas, coal, when product exceeds 200,000, and does not exceed 500,000 cubic feet per month, per 1000 cubic feet.....	0 15
	Gas, coal, when product exceeds 500,000, and does not exceed 5,000,000 cubic feet per month, per 1000 cubic feet	0 20
33	Gas, coal, when product exceeds 5,000,000 cubic feet per month, per 1000 cubic feet.....	0 25
75	Lager Beer, per bbl of 31 gallons	1 00
77	Liquors, fermented, per bbl.....	1 00



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**23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503**

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Liquors, distilled, per proof gallon.....	\$ cts.
Liquor dealers (wholesale).....	0 90
Malt Liquor dealers (wholesale).....	100 00
Liquor dealers (retail), special tax.....	50 00
Malt Liquor dealers (retail).....	25 00
Liquors, dealers in, whose sales, including sales of all other merchandise, shall exceed \$25,000, an additional tax for every \$100 on sales of liquors in excess of such \$25,000.....	20 00
Manufacturers of stills.....	1 00
Manufacturers of stills, for each still or worm made.....	50 00
Porter, per bbl. of 31 gallons.....	20 00
Rectifiers, special tax.....	1 00
Snuff, manufactured of tobacco or any substitute, when prepared for use, per lb.....	200 00
Snuff, flour, sold or removed, for use, per lb.....	0 32
Spirits, distilled, per proof gallon.....	0 32
Stamps, distillers', other than tax-paid stamps charged to collector, each.....	0 90
Tobacco, dealers in.....	0 10
Tobacco, manufacturers of.....	5 00
Tobacco, dealers in leaf, wholesale.....	10 00
Tobacco, dealers in leaf, retail.....	25 00
Tobacco, dealers in leaf, for sales in excess of \$1000, per dollar of excess.....	500 00
Tobacco, chewing, smoking, fine cut, cavendish, plug or twist, and twisted by hand, or reduced from leaf, to be consumed, without the use of machine or instrument, and not pressed or sweetened, per lb.....	0 50
Tobacco, all other kinds not provided for, per lb.....	0 24
Tobacco peddlers, travelling with more than two horses, mules, or other animals (first class).....	0 24
Tobacco peddlers, travelling with two horses, mules, or other animals (second class).....	50 00
Tobacco peddlers, travelling with one horse, mule, or other animal, (third class).....	25 00
Tobacco peddlers, travelling on foot or by public conveyance (fourth class).....	15 00
Tobacco, snuff and cigars, for immediate export, stamps for, each....	10 00
Whiskey, per proof gallon.....	0 10
Wines and champagne (imitation), not made from grapes, currants, rhubarb, or berries, grown in the United States, rectified or mixed, to be sold as wine or any other name, per dozen bottles of more than a pint and not more than a quart.....	0 90
Imitation wines, containing not more than one pint, per dozen bottles.	2 40
	1 20

STAMP DUTIES.

Bank cheque, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker or trust company, or for any sum exceeding \$10, drawn upon any other person or persons, companies, or corporations, at sight, or on demand.....

0 02

MEDICINES OR PREPARATIONS.

Every packet, box, bottle, pot, vial or other inclosure, containing any pills, powders, tinctures, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations or compositions whatsoever, made and sold, or removed for

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consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, vendors, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows:—

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Where such packet, box, bottle, vial, or other inclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents.

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Where such packet, box, bottle, &c., with its contents, shall exceed the retail price of twenty-five cents, and not exceed the retail price or value of fifty cents.

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Where such packet, box, bottle, &c., with its contents, shall exceed the retail price of 50 cents, and shall not exceed the retail price of seventy-five cents.

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Where such packet, box, bottle, &c., with its contents, shall exceed the retail price of seventy-five cents, and shall not exceed the retail price or value of \$1.

0 04

0 50

Where such packet, box, bottle, &c. with its contents shall exceed the retail price of \$1, for each and every 50 cents, or fractional part thereof over and above the \$1, as before mentioned, an additional two cents.

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PERFUMERY, COSMETICS, MATCHES, &c.

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Every packet, box, bottle, pot, vial, or other inclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair-dressing, hair restorative, hair dye, tooth wash, dentifrice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same have been, now are, or may hereafter be called, known or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared and sold, or removed for consumption and sale in the United States, where such packet, box, bottle, pot, vial, or other inclosure, with its contents, shall not exceed, at retail price, the sum of twenty-five cents.

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Where such packet, bottle, box, &c., with its contents, shall exceed the retail price of 25 cents, and shall not exceed the retail price of 50 cents.

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Where such packet, box, bottle, &c., shall exceed the retail price of 50 cents, and shall not exceed the retail price or value of 75 cents.

0 03

Where such packet, box, bottle, &c., shall exceed the retail price of 75 cents, and shall not exceed the retail price or value of \$1.

0 04

0 02

Where such packet, box, bottle, &c., shall exceed the retail price of \$1, for each and every 50 cents, or fractional part thereof, over and above the \$1, as before mentioned, an additional two cents.

0 02

Friction matches, or lucifer matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing 100 matches or less, for each parcel or package.

0 01

When in parcels or packages containing more than 100 and not more than 200 matches, for each parcel or package.

0 02

And for every additional 100 matches or fractional parts thereof.

0 01

For wax tapers, double the rates upon friction or lucifer matches; on cigar lights, made in part of wood, wax, glass, paper, or other

	\$	cts.
materials, in parcels or packages containing 25 lights or less in each parcel or package	0	01
When in parcels or packages containing more than 25 and not more than 50 lights	0	02
For any additional 25 lights, or fractional part of that number, 1 cent additional	0	01

UNITED STATES RATES OF DRAWBACK.

The following important circular from Secretary Sherman was published on the 2nd October, 1877.

TREASURY DEPARTMENT,
WASHINGTON, D. C., September 26, 1877. }

To Collectors of Customs and others:

The following list of drawback rates is published for the information of customs officers and all others concerned.

JOHN SHERMAN, Secretary.

Alphabetical list of drawback rates established under the authority of sections 3019, 3020 and 3026 of the Revised Statutes and the Acts of February 8th and March 3rd, 1875:

Axes made from iron and steel by the process of splitting the steel and inserting the iron, 1 3-10 cents per pound.

Axes and hatchets made by the process of splitting the iron and inserting the steel, same as duty paid. Allow for a quantity of iron equal to the net weight of the exported article and a quantity of the steel equal to 166-1000 of such net weight.

Bags from jute and burlap cloth, same as duty paid; exported quantity determined by measurement.

Band iron. (See iron.)

Bar iron. (See iron.)

Bayonets made for Colt's patent firearm, 7 cents each.

Bayonets made for the Winchester firearm, 1 37-100 cents each.

Bayonets, made by E. Remington & Sons, from steel made from imported iron paying ad valorem duty, 2 cents each; and from iron paying a duty of 1 cent per pound 1 77-100 cents each.

Blacking boxes from tin plates, same as duty paid; the exported quantity determined by adding to the outside measurement of the box one-fourth of such product.

Bolts, nuts and pivots from iron, same as duty paid.

Bullets (lead) and shot, same as duty paid.

Cans from tin plates, same as duty paid; the exported quantity determined by measuring the "blanks" before soldering or by adding one-twentieth to the product of the outside measurement of the completed cans, excepting 1-pound cans, for which add 15 per centum to the outside measurement.

Cans from tin plates, completed, with the exception of soldering (blanks), same as duty paid; the exported quantity determined by a United States weigher.

Cartridges, same as on bullets and gun-powder exported separately.

Castor oil, prod. of castor-seed, 25 cents per gallon.

Castor pomace, product of castor-seed, 11 cents per 100 pounds.

Chains, from bar iron, same as duty paid. Add 4 per centum to exported quantity to cover wastage in manufacture.

Copper, from ore, same as duty paid.

Copper, from block or blister copper, same as duty paid.

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Cope tube, from tin plates, same as duty paid. The exported quantity determined by allowing for each tube a square equal in length to the height of the tube, and in width to its largest circumference.

Cordage, from Manila hemp, $1\frac{1}{2}$ cents per pound.

Cordage, from jute hemp, $\frac{3}{4}$ cent per pound.

Cordage, product of Sisal grass, $\frac{3}{4}$ cent per pound.

Cordage, from N. Zealand flax, 8-9 cent per pound.

Cordage, tarred Russia, 15-16 cent per pound.

Dressed skins, from raw, same as duty paid.

Fish plates, from iron, same as duty paid. Add 12 per centum to exported weight to cover wastage in manufacture.

Flour, from wheat, which paid a duty of 20 cents per bushel, 75 cents per barrel.

Glaziers' points, product of sheet zinc, same as duty paid.

Gunpowder, from saltpetre which paid a duty of 2 cents per pound—American sporting, 1 68-100 cents per pound; United States government, 1 60-100 cents per pound; shipping and mining, 1 4-100 cent per pound.

Gunpowder, from saltpetre which paid a duty of 1 cent per pound—American sporting, 8-10 cent per pound; United States government, 8-10 cent per pound; shipping and mining, 7-10 cent per pound.

Gun, Ga. thing—42 calibre and 10 barrels, \$7.03 each gun; 42-calibre and 6 barrels, \$5 each gun; 65-75-calibre and 10 barrels, \$9 each gun; 1 inch calibre and 10 barrels, \$11.73 each gun.

Gun systems, made for Colt's patent firearms, 14 42-100 cents each.

Gun systems made by E. Remington & Sons from iron and steel—For the iron 5 4-100 cents each; for the steel, when imported as such, 3 $\frac{1}{4}$ cents each; for the steel made from imported iron, 1 31-100 cents each.

Gun systems, made for the Peabody firearm, 7 29-100 cents each.

Gun trimmings, made for Cole's patent firearm, 6 6-10 cents each.

Gun trimmings made by E. Remington & Sons—For the iron, 1 54-100 cents each gun; for the steel, when imported as such, $\frac{1}{2}$ cent each gun; for the steel made from imported iron, $\frac{1}{4}$ cent each gun.

Gun trimmings made for the Peabody firearm, 1 74-100 cents each gun.

Gun trimmings and systems for the Winchester firearm, 8 $\frac{1}{2}$ cents each arm.

Gun trimmings and systems, made for the Martini-Henry rifle, same as duty paid.

The quantity of material used in the manufacture shall be determined by allowing—

For each receiver, 3 66-100 pounds steel.

For each block, 1 pound iron.

For each guard, 1 pound iron.

For each lever, 8-10 pound iron.

For each set of bands, 45-100 pound iron.

For each light base, $\frac{1}{2}$ pound iron.

For each butt plate, $\frac{1}{2}$ pound iron.

For each bayonet, 1 84-100 pounds iron.

Handles and nozzles made from sheet zinc, and attached to tin cans, when taggers tin is also used in making such nozzles, 27 cents per 100 cans; when taggers tin is not used, 25 cents per 100 cans.

Handles, made from sheet zinc and attached to tin cans, without above-described nozzles, 16 cents per 100 cans.

Hatchets (see axes and hatchets).

Hoop iron (see iron).

Horse shoe iron (see iron).

Hungarian nails, same as tacks.

Iron—Band, bar, horse shoe, hoop, railroad, rod, scroll—wholly from imported scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per centum to exported weight when exclusively old scrap iron was used, and 12 per centum only if part of the material was new scrap iron.

Lanterns from tin plates, same as duty paid. Quantity determined by the measurement of the pieces composing such lanterns before they are put together.

Lead pipe, same as duty paid.

Leather, sole, from hides, same as duty paid.

Linseed oil, 6 $\frac{1}{2}$ cents per gallon.

Locomotive tires, from imported steel, same as duty paid. Add 2 per cent. to exported weight to cover wastage in manufacture.

Nails, cut, from sheet and plate iron, $1\frac{1}{2}$ cents per pound.

Nails, horseshoe, from slit-iron rods, same as duty paid.

Nails, Hungarian, same as tacks.

Nails, cut from scrap iron, same as duty paid. To cover wastage in manufacture add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap iron.

Nail rods rolled from iron, same as duty paid. Add 9 per cent. to the exported weight to cover wastage in manufacture.

Nail rods slit from iron, same as duty paid. Add 3 per cent. to exported weight to cover wastage.

New England rum (see rum).

Nozzles made from tin plates, same as duty paid.

Nozzles, flat screw tops, from sheet zinc, attached to tin cans, 9 cents per 100 cans.

Oil (see linseed), castor.

Packing, from jute yarn, same as duty paid.

Plates, fish (see fish plates).

Plates, robe, (see robe plates).

Pipe, lead (see lead).

Pistols, Colt's navy or belt, 11 64-100 cents each.

Pivots (see bolts).

Pomace (see castor).

Railroad iron (see iron).

Rice, cleared from paddy rice, 1 2-5 cents per pound.

Rice, cleared from rough rice, 2 1-5 cents per pound.

Rifles (see gun system and trimmings).

Rifle barrels from bar steel and from barrel moulds, same as duty paid.

Robe plates, from goat-skins, same as duty paid; the number of skins used determined by inspection of the exported plates.

Rod iron (see iron).

Rum, New England, 6 5-16 cents per gallon.

Salt, fine, 8 cents per 100 pounds.

Saltpetre, refined from crude, 95-100 cent per pound.

Screws, wood (see wood screws).

Scroll iron (see iron).

Scythes, manufactured by Hubbard, Blake & Co., of West Waterville, Me., light grass, 45 cents per dozen; heavy St. John, 65 $\frac{1}{2}$ cents per dozen; grain, 83 $\frac{3}{8}$ cents per dozen.

Shanks, from steel, same as duty paid.

Sheet lead, from pig lead, same as duty paid.

Shooks, from staves, same as duty paid.

Shot (see bullets).

Shovels and spades made principally of steel, 80 cents per dozen.

Shovels and spades made principally of iron, 50 cents per dozen.

Skins, dressed (see dressed skins).

Solder, used in making tin cans, 16 cents per 100 cans of 5 gallons capacity, and in proportion for cans of less capacity.

Sole leather (see leather).

Sugar, refined from raw sugar—Loaf, cut-loaf, crushed, granulated, and powdered, dried, 3 18-100 cents per pound; white coffee sugar, undried and above No. 20, Dutch standard in colour, 2 58-100 cents per pound; all grades of coffee sugar, No. 20 Dutch standard and below in colour, 2 8-100 cents per pound.

Sugar, refined from melado, on which a duty was paid of $1\frac{1}{2}$ cents per pound, and 25 per cent. in addition thereto, same as sugar refined from raw sugar.

Sugar, refined from molasses, $1\frac{1}{2}$ cents per pound.

Syrup, from sugar, 6 $\frac{1}{2}$ cents per gallon.

Syrup from melado, on which a duty was paid of $1\frac{1}{2}$ cents per pound, and 25 per cent. in addition thereto, 5 $\frac{3}{8}$ cents per gallon.

Syrup, from molasses, 5 cents per gallon.

Tacks, from bar iron, same as duty paid.

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Tin cans (see cans).

Wire, telegraph, from iron rods, same as duty paid.

Wire, from steel, for bridges, same as duty paid.

Wire, finer than telegraph wire, from iron bars and rods, same as duty paid. To cover wastage in manufacture, add to exported weight the following percentage :

Size of wire by wire gauge.	Wire made from imp. rods.	Wire made from imp. bars.
1 and coarser	2.7	10.7
2	2.9	10.9
3	3.1	11.1
4	3.3	11.3
5	3.5	11.5
6	3.7	11.8
7	4.0	12.1
8	4.3	12.4
9	4.6	12.7
10	4.9	13.0
11	5.2	13.4
12	5.5	13.8
13	5.9	14.2
14	6.3	14.6
15	6.7	15.0
16	7.1	15.4
17	7.4	15.7
18	7.7	16.0
19	8.0	16.3
20	8.3	16.7
21	8.6	17.0
22	8.9	17.3
23	9.2	17.6
24	10.4	19.3
25	10.8	19.6
26	11.2	19.9
27	11.6	20.2
28	11.9	20.6
29	12.2	20.9
30	12.5	21.2
31	12.8	21.5
32	13.2	21.8
33	13.5	22.2
34	13.8	22.6
35	14.1	23.0
36	16.0	25.2
37	16.8	26.0
38	17.6	26.8
39	18.4	27.6
40	19.2	28.4

Sizes designated by fractional numbers to be treated as [those designated by the next smaller integral numbers.

Wire manufactured by the American Screw Company of Providence, R. I., same as duty paid.

Wood Screws, from iron, same as duty paid. Add 50 per cent. to exported weight to cover wastage in manufacture.

In those cases where a discriminating duty has been paid under the provisions of section 2601 of the Revised Statutes, the drawback allowed shall bear the same relation to that duty as the usual allowance bears to the ordinary duty.

All of the foregoing, except the drawback on refined sugars, shall be subject to the usual 10 per cent. retention.

The drawback on refined sugars shall be subject to a retention of 1 per cent., as required by section 3 of the act of March 3, 1875.

THE AMERICAN TARIFF ON WOOLLEN GOODS.

The following statement, made on the authority of the Yorkshire Chambers of Commerce, is of interest, as showing the enormous ad valorem rates which the American tariff imposes in some cases. While it will be observed that it is the *duty per pound* which brings up the whole rate to such very high figures ad valorem, it is necessary to remember that the Yorkshire woollen manufacturers are in this matter furnishing proof, not merely of exorbitant or prohibitory tariff figures in force in America, but also of the very low value of certain classes of their own goods. It is because the goods are actually so little worth that the American duty per pound runs up to such enormous per centages on the value.

FROM THE PRESIDENT OF THE YORKSHIRE CHAMBERS OF COMMERCE.

BRADFORD, NOV. 2, 1877.

C. O. Shepard, Esq., United States Consul, Bradford:—

SIR,—In order to meet your request for suggestions as to how the trade between this District and the United States can be increased either by legislation, executive action, or by commercial enterprise, I directed a circular to be issued to the Chambers of Commerce of this country, desiring them to collect information which might enable the Joint Tariff Committee of Yorkshire Chambers of Commerce to give a satisfactory answer to your question.

The replies received may be classed under three heads, viz.: those relating to

- (1) The light dress goods of Bradford, commonly known as worsted stuffs.
- (2) The heavy woollens, chiefly manufactured in the neighbourhoods of Batley, Dewsbury, Heckmondwike, and
- (3) The lighter woollens, which are generally produced in the districts of Leeds and Huddersfield.

Each of these classes will be treated separately, but it may be mentioned that all replies from the different Chambers of Commerce agree that the onerous duties levied upon the importations of our goods into the United States are the chief obstruction to the resumption of a trade formerly of great importance.

A revival of a mutually advantageous interchange of commodities is not to be expected whilst a prohibitory tariff prevents commercial enterprise from fulfilling its legitimate functions; but commercial enterprise on both sides of the Atlantic will certainly be ready to step in the moment that legislation shall give free scope to the merchant's operations.

It is well understood that England levies no duties upon either the raw or the manufactured produce of the United States, and is as willing to buy her raw cotton, iron, corn, or bacon, as her shirtings, watches, locomotives, or sewing machines, provided they are as cheap or cheaper than they can be produced at home.

Without, however, entering upon the region of political economy, and bearing in mind the practical results which your Government desires to accomplish by this enquiry, it will be my duty to examine into the details of the existing tariff, and to trace its effect upon the trade of this district with the United States.

That tariff is both specific and ad valorem. It thus combines the vices of both systems. It is, besides, encumbered with details which favour evasion, even more injurious to the honest importer than to the revenue.

Tables "A" and "B" show the American tariff to be the highest in the world, with only one notable exception.

Examples will be found under the different heads into which I propose to divide this enquiry to prove that the combined ad valorem and weight duties produce the most anomalous results.

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They have the effect to increase the duty levied in an inverse ratio to the value of the merchandise.

Thus the luxuries of the rich are less highly taxed than the necessaries of the poor.

Such is the unavoidable consequences of every weight duty, which in this instance is greatly exaggerated by an arbitrary classification and numerous categories.

The present exports to the United States consist in a great measure of fancy articles, worn by the rich, who look more to fashion than to price, and of such light and high priced cloths, which in the subjoined tables, "F," 1 to 8, figure as being subject to duties ranging from 60 to 100 per cent.

All woollens intended for the great mass of the people are taxed so highly that they are virtually excluded.

Thus a superfine black broadcloth may possibly be bought in New York at not more than double its price in Europe, whilst a good quality of black pilot, worth 1s. 8d. per yard, cannot be sold to the American labourer at less than from four to five times the price at which an operative in England may procure that good, useful and warm material for his coat.

It may be safely assumed that the law-making powers never contemplated such consequences when they framed the present tariff, and yet the above is merely one example among many, and an illustration of its practical results.

At present the American tariff, with its manifold intricacies, throws a not inconsiderable part of the import trade into the hands of unscrupulous persons, who, by perjury, collusion or direct smuggling, drive the honest importer out of the market, and injure the revenue, without in any appreciable degree benefitting the consumer.

The letter marked "D" in the appendix will afford evidence of the presumption that such a corrective is really in actual operation, and the extract from the Board of Trade returns for October in appendix "C" may not be without a bearing upon this part of the question. It shows that the Dominion of Canada, notwithstanding its 17½ per cent. duty and a large woollen industry, imported during the last ten months from England woollens to the amount of 32½ pence per head, while our exports to the United States during the same period were only for 1½ pence per head.

It will be remarked that the answers, which were returned to the circular already referred to, show a general agreement in regard to the facts and calculations, though all were made from different data and given by different parties.

The details as to weight, length and width are vouched for by samples, which can be produced when necessary, and the prices are attested by the offer of manufacturers to execute any amount of orders at the given quotations with the usual trade discount.

But it must be observed that, in so far as heavy woollens are concerned, the chambers had no recent transaction to report upon, but were compelled to refer to sales which were made before the present tariff acted as a virtual prohibition of a direct and legitimate trade with the United States.

The committee, from all experience with the tariffs of various countries, have come to the conclusion that so long as import duties on textiles shall be considered necessary by any State, simple *ad valorem* duties are not only the fairest to the consumer, but they are also the most easily levied.

The precautions which are provided by the American law against under declarations of value would be found amply sufficient to prevent fraud whenever they are strictly applied.

In conclusion this committee beg leave most respectfully to submit that in their opinion increased imports would certainly be paid for by larger exports, and that the best method to increase the trade between this country and the United States would be to simplify the tariff by retaining an *ad valorem* duty alone and to make the percentage low enough to permit the direct importation of our tissues, and by that means to render the trade of the smuggler unprofitable.

I am, sir, your obedient servant,

(Signed)

JACOB BEHRENS.

President of the Bradford Chamber of Commerce, and Chairman of the Joint Tariff Committee of Bradford, Batley, Dewsbury, Heckmondwike, Halifax, Huddersfield, Morley, Leeds, Wakefield and Kendal Chambers of Commerce.

FIRST DIVISION—BRADFORD DRESS GOODS.

The appendices show that the combined *ad valorem* and weight-duty produces the most incongruous results.

The general charge on these goods varies from 60 to 80 per cent. on the value here, but in one case (buntings) it amounts to no less than 125 per cent.

In many cases the exigencies of the tariff are met by the production of goods of inferior usefulness.

Thus lastings and italians, both articles of very general consumption, have to be specially manufactured for the American market by reducing their weight so as to bring them within certain weight limits, and they thus become too light for the regular wear and tear. The same articles sent to countries which impose a simple *ad valorem* duty are made heavier, stronger, and consequently much more useful to the wearer.

Italians intended for the button manufacturer are admitted at a reduced rate of duty if they are punched with holes in every nine inches in the whole length and width of the piece.

The button manufacturer is thus favoured, and the wholesale tailor or boot manufacturer is not. A typical instance of the untoward effects of the tariff given in the appendix deserves to be specially quoted. A piece of fancy dress goods 22 inches wide, 50 yards long and weighing over 4 ounces per square yard, if made from cheap material to suit the means of the working class, and costing 6d per yard, would pay duty at the rate of 104 per cent. of the value, while a piece of the same weight and dimensions, but made of more costly material and worth 12d per yard, is charged 69 per cent.

SECOND DIVISION—HEAVY WOOLLENS.

These are the staple produce of the woollen district of Yorkshire, but the replies from all the Chambers agree that the duty has completely put a stop to every direct trade with the United States in these goods.

The duty on every kind of cloth, be it low or fine, cheap or dear, is uniformly 50 cents per pound weight and 35 per cent. of the value.

The great bulk of mixed woollens reported from Yorkshire are worth from 1s to 1s 6d per pound. Taking the average at 1s 4d, the 50 cents weight duty alone amounts to 156 per cent. of the cost; and with 35 per cent. added, the total of the combined duties amounts to 191 per cent. *ad valorem*.

The subjoined tables show that in many cases the duty amounts to even a much higher per centage.

THIRD DIVISION—LIGHT WOOLLENS.

Light woollens are either composed of wool alone or mixed with cotton, and are used for gentlemen's coats or ladies' cloaks. They are generally made of more expensive material than the heavy woollens.

The weight duty does not bear the same relation to the value which prevents all trade with the States in low fabrics, and, as has been explained before, these light woollens are sold to customers with whom price is no object and fashion all-powerful.

Wherever in the subjoined lists the duties descend to 100 per cent. of the cost the article belongs to this class of goods.

APPENDIX "A."

Import duties levied in European countries and the United States on mixed Bradford stuff goods, average value £20.6 per cwt.

	Foreign duty.	Duty per cwt.	Per cent of duty.
1. Hamburg .....	.... ad val.	....	4
2. Switzerland	100 kilos 16 frs.	6s 6d	1 ⁶ / ₁₆
3. Holland .....	.... ad val.	....	6
4. Turkey .....	.... ad val.	....	7 ¹ / ₂
5. France .....	.... ad val.	....	10
6. Italy .....	.... ad val.	....	10
7. Belgium .....	.... ad val.	....	10
8. Germany	50 kilos 20 thlr.	60s	15

	Foreign duty.	Duty per cwt.	Per cent of duty.
9. Norway	Pund 16 sklg.	61s	15
10. Austria	50 kilos 40 flors.	80s	20
11. Sweden	Pund 75 ore.	99s 9d	24½
12. Russia	2 funt 50 kop.	197s	48
13. Spain	Kilo 5 posata.	203s	50
14. Portugal	Kilo 10.30 rs.	230s	57
15. United States	lb. 20 to 50c. and 35 per ct. ad val.		
Average			90

APPENDIX "B."

Import duties levied in European countries and the United States on mixed wool-len cloths, average value 1s 4d per lb. or £7.10.0 per cwt.

	Foreign duty.	S and d per cwt.	Per cent of value.
1. Hamburg	ad val.	....	½
2. Switzerland	100 kilos 16 fros.	6s 6d	4
3. Holland	ad val.	....	5
4. Turkey	ad val.	....	7½
5. France	ad val.	....	10
6. Italy	ad val.	....	10
7. Belgium	ad val.	....	10
8. Germany	50 kilos 10 thlr.	30s	20
9. Austria	50 kilos 20 flors.	40s	26.6
10. Spain	kilo gr 160 pes.	65s	43.3
11. Norway	pr pund 16 sklg.	60s	40
12. Sweden	pr pund 7 ore.	100	66.6
13. Portugal	pr kilo 463 rs.	105	70
14. United States	per lb and ad val.		
	50 cts. and 35	286s 10d	191
15. Russia	per funt 85 kop.	330s	220

APPENDIX "C."

Extract from the official Board of Trade returns exports from the 1st January to 21st October, 1877, to the United States (42,856,000 inhabitants) to the Dominion of Canada (3,727,000 inhabitants).

	United States.	Canada.
Woollen cloth	£ 335,243	£ 505,109
Worsted stuffs	1,044,688	586,213
Carpets	75,771	132,935
	£1,455,702	£1,224,257

APPENDIX "D"—AN INTERESTING CASE FOR THE BOOT AND SHOE TRADE.

BRADFORD, 6th September, 1877.

Jacob Behrens, Esq., President of Bradford Chamber of Commerce:

I wish to call your attention to the effect of the present fiscal laws of the United States upon an article, in the exportation of which we have been principally engaged. I refer to the article serge de Berri and Lasting, hitherto largely issued for the manufacture of boots and shoes in America (and I presume that this is merely an illustration of every other textile article). The duties levied thereon are 50 cents per pound and 35 per cent. *ad valorem*. A piece of serge de Berri weighing fourteen pounds and costing 50s. pays duty 30s. 4d. for weight and 17s. 6d. for value, or 47s. 10d. per piece, or about 94 per cent. on cost in this market. Now, mark, the consumer has to pay a profit to the importer, and to the boot and shoe maker, not only on the cost here, but also on the cost there after payment of the duty, rendering the price enormous, to the great detriment of the customer and injury of trade. This duty is levied on an article—I had almost said a raw material—for the manufacture of boots and shoes, in which America employs so many thousands of hands, and in making the machinery for which she beats almost all other nations.

This system has ruined their large export trade, as attested by General Francis A. Walker, chief of the bureau of awards at the Philadelphia International Exhibition, in his Report of the boot and shoe exhibit.

The natural results of such a system have been the gradual strangling of the trade between the two countries, or the transference of what is left into the hands of the smuggler, the briber, or the perjurer, a system which robs the exchequer and impoverishes the consumer. Every respectable house on this side of the Atlantic as well as on the other will be compelled to abandon the trade, and I regret to say that this state of trade has been produced by the high import duties of the United States.

Upon the article buntings which was formerly largely exported from this district to the United States, a duty of 120 per cent. has been put.

The natural result has been that the trade with the country has ceased, the American Government has lost all revenue, and the consumers of that article are paying 50 shillings for what can be bought here for 18s. 6d.

I know of no other means, in reply to the question which has been asked of us, to increase and enlarge the commerce between the two countries than to recommend a large reduction of the import duties in America by the total abolition of the duties on weight or measure and the imposition of such a moderate ad valorem duty as will make fraud not worth risking, and which I am satisfied will in time produce the largest revenue to the Government.

Believe me, yours truly,

(Signed)

WM. BROWN,

Partner in the firm of Stansfeld, Brown & Co.

P.S.—I may state that our agent and friends in Boston write that lasting serge de Berri of known makes in this market are sold regularly at 5 to 10 per cent. less than any cash house can import them.

In Appendix "E," the Bradford Chamber of Commerce gives six examples of the absurd inequality of the working of the tariff. Thus the duties on a given case of *satin de chine* goods worth £67 3s 4d amounts to only £44; while an increase of less than £1 to the value of the goods entails an increase of duties amounting to £10 11s 6d.

Appendix "F," contains a statement from the Huddersfield Chamber of Commerce showing the duties on such articles as red padding, savelist cloth, black sealskin, black doeskin, cheviot coating, worsted tartan, &c., &c., to range from 76 per cent. to 227½ per cent. On flushings the duties would now amount to 360 per cent. if shipments were made at all.

The Dewsbury Chamber of Commerce reports duties on three samples of black and blue "president," to amount to 191, 175, and 160 per cent. On another sample of blue union "president," 217 per cent.

The Batley Chamber of Commerce gives tables showing the duties on pilot cloths and "president" manufactured in that region to amount to from 168 to 228 per cent.

The Heckmondwike Chamber of Commerce gives figures showing how the people of the United States have to pay two or three prices on carpets. We quote an example: "It will be seen that an English tapestry carpet, costing 56 cents here, will by the time it reaches the consumer in the United States, have increased its price to \$1.34, or nearly 2½ times its original cost."

The same Chamber of Commerce also testifies that the duty on bed blankets and railway rugs is now prohibitory; thus explaining how the price of blankets to the poor people of the United States has more than doubled since the war.

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RECIPROCITY.

THE DRAFT TREATY OF 1874.

(From the Toronto Globe, June 23, 1874.)

Her Majesty, the Queen of Great Britain, and the United States of America, being desirous of improving the commerce and navigation between their respective territories and people, and more especially between Her Majesty's possessions in North America and the United States, in such manner as to render the same reciprocally beneficial, have respectively named plenipotentiaries to confer and agree thereupon, that is to say : * * * Who after having communicated to each other their respective full powers found in good and due form, have agreed upon the following articles :—

ARTICLE I.

It is agreed by the high contracting parties that, in addition to the liberty secured to the United States fishermen by the convention between Great Britain and the United States, signed at London on the 20th day of October, 1818, of taking, curing, and drying fish on certain coasts of the British North American Colonies therein defined, the inhabitants of the United States shall have, in common with the subjects of Her Britannic Majesty, the liberty for the term of years mentioned in Article XIII. of this Treaty to take fish of every kind, except shell-fish, on the sea-coasts and shores, and in the bays, harbours, and creeks of the Provinces of Quebec, Nova Scotia, New Brunswick, and Prince Edward's Island, and of the several islands thereunto adjacent, without being restricted to any distance from the shore, with permission to land upon the said coasts, and shores, and islands, for the purpose of drying their nets and curing their fish ; provided that, in so doing, they do not interfere with the rights of private property, or with the British fishermen in the peaceable use of any part of the said coasts in their occupancy for the same purpose. But it is understood that the above-mentioned liberty applies solely to the sea fishery, and that the salmon and shad fisheries, and all other fisheries in rivers and mouths of rivers, are hereby reserved exclusively for British fishermen.

ARTICLE II.

It is agreed by the high contracting parties that British subjects shall have, in common with the citizens of the United States, the liberty for the term of years mentioned in Article XIII. of this Treaty, to take fish of every kind except shell-fish on the eastern sea-coasts and shores of the United States north of the thirty-ninth parallel of north latitude, and on the shores of the several islands thereunto adjacent, and in the bays, harbours, and creeks of the said sea-coasts and shores of the United States, and of the said islands, without being restricted to any distance from the shore, with permission to land upon the said coasts of the United States and of the islands aforesaid, for the purpose of drying their nets and curing their fish ; provided that in so doing they do not interfere with

the rights of private property, or with fishermen of the United States in the peaceable use of any part of the said coasts in their occupancy for the same purpose. But it is understood that the above-mentioned liberty applies solely to the sea fishery, and that salmon and shad fisheries, and all other fisheries in rivers and mouths of rivers are hereby reserved exclusively for fishermen of the United States.

ARTICLE III.

It is agreed that the places designated by the Commissioners appointed under the first article of the Treaty between Great Britain and the United States, concluded at Washington on the 5th of June, 1854, upon the coasts of the United States and Her Britannic Majesty's dominions, as places reserved from the common rights of fishing under that Treaty, shall be regarded as in like manner reserved from the common right of fishing under the preceding articles. In case any question should arise between the Governments of Her Britannic Majesty and of the United States as to the common right of fishing in places not thus designated as reserved, it is agreed that a Commission shall be appointed to designate such places, and shall be constituted in the same manner, and have the same powers, duties, and authority as the Commission appointed under the said first article of the Treaty of the 5th of June, 1854.

ARTICLE IV.

It is agreed that the Articles enumerated in Schedules A, B, and C, hereunto annexed, being the growth, produce, or manufacture of the Dominion of Canada, or of the United States, shall, on their importation from the one country into the other, from the first day of July, 1875, to the 30th day of June, 1876 (both included) pay only two-thirds of the duties payable at the date of this Treaty on the importation into such country of such articles, respectively; and from the 1st day of July, 1876, to the 30th day of June, 1877 (both included) shall pay only one-third of such duties; and on and after the 1st day of July 1877, for the period of years mentioned in Article XIII of this Treaty, shall be admitted free of duty into each country respectively.

For the term mentioned in Article XIII. no other or higher duty shall be imposed in the United States upon other articles not enumerated in said Schedules, the growth, produce, or manufacture of Canada, or in Canada upon such other articles the growth, produce, or manufacture of the United States, than are respectively imposed upon like articles the growth, produce, or manufacture of Great Britain or any other country.

SCHEDULE A.

Consisting of the following natural products: Animals of all kinds; ashes, pot, pearl and soda; bark, bark extracts, for tanning purposes; bath bricks, breadstuffs of all kinds, bricks for building, and fire-bricks, broom corn, burr, or grindstones, hewed, wrought or unwrought; butter, cheese, coal and coke, cotton wool, cotton waste, dye stuffs, earthen, clays, ochres, sand, ground or unground; eggs, fish of all kinds, fish, products of, and of all other creatures living in the water, except fish preserved in oil; firewood, flax, unmanufactured; flours and meals of all kinds,

fruits, green or dried; furs, undressed; grain of all kinds; gypsum, ground, unground or calcined, hay, hemp, unmanufactured; hides, horns, lard, lime, malt, manures, marble, stone, slate or granite, wrought or unwrought; meats, fresh, smoked or salted; ores of all kinds of metals; pelts; peas, whole or split; petroleum oil, crude or refined, or benzole; pitch, plants, poultry of all kinds, rags of all kinds, rice, salt, seeds, shrubs, skins, straw, tails, tallow, tar, timber and lumber of all kinds, round, hewed and sawed, manufactured in whole or in part; tobacco, unmanufactured; tow, unmanufactured; trees, turpentine, vegetables, wool.

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SCHEDULE B.

Consisting of the following agricultural implements :

Axes, bag-holders, bee-hives, bone-crushers, or parts thereof ; cultivators, or parts thereof ; chaff-cutters, or parts thereof ; corn-huskers, or parts thereof ; cheese vats, cheese factory heaters, cheese presses, or parts thereof ; churns, or parts thereof ; cattle feed boilers and steamers, or parts thereof ; ditchers, or parts thereof ; field rollers or parts thereof ; fanning mills, or parts thereof ; feed choppers, or parts thereof ; forks for hay and manure, hand or horse grain drills, or parts thereof ; grain broadcast sowers, or parts thereof ; grain crushers, or parts thereof ; harrows, hoes, hand or horse, horse rakes, horse power machines, or parts thereof ; hay tedders, or parts thereof ; liquid manure carts, or parts thereof ; manure sowers, or parts thereof ; mowers, or parts thereof ; oil and oil-cake crushers, or parts thereof ; ploughs, or parts thereof ; root and seed planters, or parts thereof ; root cutters, pulpers, and washers, or parts thereof ; rakes, reapers, or parts thereof ; reaper and mower combined, or parts thereof ; spades, shovels, scythes, snaths, thrashing machines, or parts thereof.

SCHEDULE C.

Consisting of the following manufactures :

Axles, all kinds ; boots and shoes of leather ; boot and shoe making machines ;

buffalo robes, dressed and trimmed ; cotton grain bags ; cotton denims ; cotton jeans, unbleached ; cotton drillings, unbleached ; cotton tickings, cotton plaids ; cottonades, unbleached ; cabinet ware and furniture, or parts thereof ; carriages, carts, waggons, and other wheeled vehicles and sleighs, or parts thereof ; fire-engines, or parts thereof ; felt covering for boilers ; gutta-percha belting and tubing ; iron, bar, hoop, pig, puddled, rod, sheet, or scrap : iron nails, spikes, bolts, tacks, brads, or sprigs ; iron castings ; india rubber belting and tubing ; locomotives for railways, or parts thereof ; lead, sheet or pig ; leather, sole or upper ; leather, harness, and saddlery of ; mill, or factory, or steamboat fixed engines and machines, or parts thereof ; manufactures of marble, stone, slate, or granite ; manufactures of wood solely, or wood nailed, bound, hinged, or locked with metal materials ; mangles, washing machines, wringing machines, and drying machines, or parts thereof ; printing paper for newspapers ; paper making machines, or parts thereof ; printing type, presses, and folders, paper cutters, ruling machines, page numbering machines, and stereotyping and electrotyping apparatus, or parts thereof ; refrigerators, or parts thereof ; railroad cars, carriages, and trucks, or parts thereof ; satinets of wool and cotton ; steam engines, or parts thereof ; steel, wrought or cast, and steel plates and rails ; tin tubes and piping ; tweeds of wool solely ; water-wheel machines and apparatus, or parts thereof.

ARTICLE V.

It is agreed that the Canadian Canals on the main route from Lake Erie to Montreal shall be enlarged forthwith, at the expense of the Dominion of Canada, so as to admit the passage of vessels drawing twelve feet of water ; and the locks on the said canals shall be made of not less than 270 feet in length, 45 feet in width, and not less than twelve feet in depth on the mitre-sills ; and that the channel of the St. Lawrence River shall be deepened in the several reaches between the canals, wherever the same may be necessary, so as to allow the free passage of vessels drawing twelve feet of water. And the work engaged to be done in this Article shall be completed by the first day of January, 1880.

ARTICLE VI.

It is agreed that the Government of Canada shall construct on or before the first day of January, 1880, a canal to connect the St. Lawrence River at some convenient point at or near Caughnawaga with Lake Champlain. The dimensions of said canal shall be such as to admit the passage of vessels drawing twelve feet of water, and the locks shall be of not less dimensions than those named in the preceding Article.

And the United States engage to urge upon the Government of the State of New York to cause the existing canal from Whitehall, on Lake Champlain, to Albany to be enlarged, and, if necessary, extended, or another canal or canals to be constructed of equal capacity with the proposed Caughnawaga Canal as hereinbefore specified, and the navigation of the Hudson River to be improved so as to admit of the passage from Lake Champlain to the lower waters of the Hudson River of vessels drawing twelve feet of water.

ARTICLE VII.

Citizens of the United States may, during the term of years mentioned in Article XIII. of this Treaty, carry in their vessels, cargo and passengers from one Canadian port to another on the great lakes or River St. Lawrence. Reciprocally, inhabitants of Canada, subjects of Her Britannic Majesty, may, during the like period, carry in their vessels cargo and passengers from one port to another of the United States on the great lakes or River St. Lawrence. Citizens of the United States in their vessels, and inhabitants of Canada, subjects of her Britannic Majesty, in their vessels, may, during the like term, carry cargo and passengers from any port of the United States or of Canada on the Red River or the waters connecting therewith to any other port on the said river or waters connecting therewith.

ARTICLE VIII.

It is agreed that for the term of years mentioned in Article XIII of this Treaty, the citizens of the United States shall enjoy the use of the Welland, the St. Lawrence, and other canals in the Dominion of Canada (including the proposed Caughnawaga Canal) on terms of equality with the inhabitants of the Dominion of Canada to impose such tolls on the aforesaid Canadian canals respectively as it may think fit. The tolls shall be levied in relation to the number of locks in each Canal without any drawback or discrimination, whatever the destination of the vessel or whether one or more canal or canals or part of a canal be passed. And it is also agreed that for the like term of years the inhabitants of Canada shall enjoy the use of the St. Clair Flats Canal on terms of equality with the inhabitants of the United States, and that the navigation of Lake Champlain and of Lake Michigan shall be free and open to the purposes of commerce to the inhabitants of Canada, subject to any laws and regulations of the United States, or of the States bordering thereon respectively, not inconsistent with such free privileges of navigation.

And the United States further engage to urge upon the Governments of the States of New York and of Michigan, respectively, to secure to the inhabitants of Canada the use of the Erie, the Whitehall, the Sault St. Marie Canals, and of any enlarged, or extended, or new canal, or other improvement, connecting Lake Champlain with the lower waters of the Hudson River, which may be made as contemplated in Article VI. on terms of equality with the inhabitants of the United States.

And it is mutually agreed that full power shall be given and allowed to tranship cargo from vessels into canal boats, and from canal boats into vessels, at either terminus of every canal.

And further, that if the use of the Erie, Whitehall, or other canal connecting Lake Champlain with the lower waters of the Hudson River, and of the Sault St. Marie Canal, be not granted to the inhabitants of Canada on terms of equality with the citizens of the United States, as contemplated in this article, then the

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use of the proposed Caughnawaga Canal by citizens of the United States as above contemplated shall be suspended and cease until the use of the said canals in the United States shall be secured to the inhabitants of Canada as above contemplated.

ARTICLE IX.

For the term of years mentioned in Article XIII. of this Treaty, vessels of all kinds built in the United States may be purchased by inhabitants of Canada, subjects of Great Britain, and registered in Canada as Canadian vessels; and reciprocally, vessels of all kinds built in Canada may be purchased by citizens of the United States, and registered in the United States as United States vessels.

ARTICLE X.

A Joint Commission shall be established and maintained at joint expense during the operation of this Treaty, for advising the erection and proper regulation of all light houses on the great lakes common to both countries, necessary to the security of the shipping thereon.

ARTICLE XI.

A Joint Commission shall also be established at joint expense and maintained during the continuance of the Treaty to promote the propagation of fish in the inland waters common to both countries, and to enforce the laws enacted for the protection of the fish and fishing grounds.

ARTICLE XII.

It is further agreed that the provisions and stipulations of this Treaty shall extend to the colony of Newfoundland so far as they are applicable. But if the Imperial Parliament, the Legislature of Newfoundland, or the Congress of the United States shall not embrace the colony of Newfoundland in their laws enacted for carrying the foregoing articles into effect, then this article shall be of no effect; but the omission to make provision by law to give it effect by either of the legislative bodies aforesaid, shall not in any way impair any other article of this Treaty.

ARTICLE XIII.

The Treaty shall take effect as soon as the laws required to carry it into operation shall have been passed by the Imperial Parliament of Great Britain and by the Parliament of the Dominion of Canada on the one hand, and the Congress of the United States on the other. If such legislative assent shall not have been given within — months from the date hereof, then this Treaty shall be null and void. But such Legislative assent having been given, this Treaty shall remain in force for the period of twenty-one years from the date at which it shall come into operation, and further until the expiration of three years after either of the high contracting parties shall have given notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of the said period of twenty-one years, or at any time afterwards.

ARTICLE XIV.

When the ratifications of this Treaty shall have been exchanged and the laws required to carry it into operation shall have been passed by the Imperial Parlia-

ment of Great Britain and by the Parliament of Canada on the one hand, and by the Congress of the United States on the other hand; then Articles XXII., XXIII., XXIV. and XXV. of the Treaty of May 8th, 1871, between Great Britain and the United States, shall become null and void.

ARTICLE XV.

This Treaty shall be duly ratified by Her Britannic Majesty and by the President of the United States, and the ratification shall be exchanged either at Washington or at London, _____ months from the date hereof, or earlier if possible.

RECIPROCITY NEGOTIATIONS

MEMORANDUM BY SIR EDWARD THORNTON, K. C. B., AND HONBLE. GEORGE BROWN, ON THE COMMERCIAL RELATIONS, PAST AND PRESENT, OF THE B. N. A. PROVINCES WITH THE UNITED STATES OF AMERICA.

(From the *Toronto Globe*, July 23, 1874.)

THE undersigned, Joint Plenipotentiaries of Her Britannic Majesty, with full powers for the negotiation and conclusion of a Treaty with the United States relative to Fisheries, Commerce, and Navigation, deem it fitting that, at the outset of the negotiations with which they have been charged, they should submit for the consideration of the Secretary of State some suggestions in regard to the commercial relations between the United States and the Canadian Dominion which may not be unworthy of attention.

All the figures used in this memorandum are taken from the official documents of the United States Government, except when otherwise stated.

When the British North American Provinces or Canada are spoken of, all the Provinces now comprising the Dominion, and also the Island of Newfoundland, are included therein.

An impartial examination of the commercial relations that have existed between the United States and the British North American Provinces for the last fifty years, cannot fail to establish, we venture to think, beyond all doubt, that the traffic between them has been exceedingly valuable to both countries, but that the United States have, from first to last, reaped greatly the largest advantage from it.

In the twelve years from 1821 to 1832 (both years inclusive) the United States Official Records show that the exports of the United States to the British North American Provinces were of the aggregate value:

In home products, of.....	\$30,997,417
In foreign products, of.....	403,909
Total United States exports.....	\$31,401,326
And that the entire imports of the United States in the same period from the Provinces, were but.....	7,684,559
Leaving a balance of trade in favour of the United States of no less than.....	\$23,716,767

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In the thirteen years following the above period (1833 to 1845), the same state of things is found, with a steady increase of the aggregate traffic. The exports of the Republic to the British North American Provinces were :—

Of domestic products	\$54,082,537
Of foreign products.....	4,640,332
Total United States exports (1833 to 1845).....	\$58,722,869
And the imports of the Republic from the Provinces were but.....	23,356,275
Leaving a balance in favour of the United States of.....	\$35,366,594

TRANSPORTATION IN BOND.

In 1846 we enter upon a period when the United States Government, after very many years of earnest effort, succeeded in obtaining from Great Britain a relaxation of the old restrictive navigation laws in regard to the British Colonies. With it came the international drawback system for the encouragement of overland transportation to and from the Atlantic Ocean without payment of duties. Although this measure only extended to the transport of merchandise, it is instructive to observe the immediate and remarkable effect it had on the direct transactions between the Republic and the Colonies. The aggregate imports and exports between the countries immediately rose from \$8,074,291, in the year 1845, to the following figures :—

1846—Aggregate Import and Export Trade.....	\$9,344,150
1847—“ “ “ “.....	10,329,470
1848—“ “ “ “.....	12,029,122
1849—“ “ “ “.....	10,931,147
1850—“ “ “ “.....	15,193,497
1851—“ “ “ “.....	18,708,045
1852—“ “ “ “.....	16,619,315
1853—“ “ “ “.....	20,691,360
Total.....	\$113,846,106

Thus, while from 1821 to 1832 the aggregate annual traffic between the countries averaged \$3,257,153, and from 1833 to 1845, \$6,313,780 per annum—under the influence of a more liberal policy the traffic rose, from 1846 to 1853, to no less an average than \$14,230,763 per annum.

And the balance of trade still prepondered enormously to the advantage of the United States. In these eight years the Republic exported to the Provinces—

Of home products.....	\$55,072,260
Of foreign products.....	22,020,254
Total United States exports (1846 to 1853).....	77,092,514
While the imports of the Republic from the Provinces were but.....	36,753,592

Leaving in favour of the United States, on eight years' transactions, the vast balance of..... \$40,338,822

But, in addition to this direct interchange of merchandise, with its great preponderance in favour of the Republic, a large amount of the import and export traffic between Great Britain and the Provinces now began to be carried in bond over the canals and railways of the United States to Atlantic or inland ports, and thence despatched to their ultimate destinations in American ships and steamers—vastly to the gain of the Republic, and without any corresponding advantages to the Provinces.

THE RECIPROCITY TREATY.

The great success that thus attended this first partial experiment of reciprocal liberality in commercial intercourse between the countries led directly and easily to proposals for the much more decided measure of an interchange of the natural products of the two countries free of customs duty. For a number of years the subject was keenly debated in all its bearings ; and it is instructive to look back on the record of those discussions, and observe the long list of distinguished American statesmen who were warm advocates of the measure.

The Reciprocity Treaty of 1854 was signed on 5th June of that year, by Mr. Marcy, on behalf of the United States, and by the late Lord Elgin, as representative of Great Britain. Its happy effects were felt instantaneously; and it is only necessary to refer to the speeches and papers of the able men of all parties in both countries who promoted the measure, and to analyze the official returns of its operation while in force, to arrive irresistibly at the conclusion that its results greatly surpassed the most sanguine anticipations of its originators and advocates.

The Treaty may be said to have been thirteen years in operation; for though nominally it began late in 1854 and ended early in 1866, the traffic was pushed with such energy during the months of its operation in these two years, as to place them on an equality with the other years.

To obtain a just appreciation of the value of the traffic between the Republic and the Province during the thirteen years' operation of the Treaty, it is necessary to keep in mind that the Civil War in the States in the last four years of the Treaty's existence enhanced the value of commodities, and so deranged the industrial interests of the Republic as to give the Provinces a temporary advantage in the traffic, forbidding any fair deduction from it as to the ordinary course of trade in times of peace. In one year (1865-66) at the end of the war the exports of British North America to the United States rose, according to the United States official records, to \$54,714,383.

However profitable this casual advantage may have been to the Provinces, it can hardly be regarded as an objection to the Treaty that in time of war, when the American husbandman was debarred from tilling his fields, the necessities of life were largely supplied under it without the addition of onerous customs duties and custom house restrictions. Assuredly, had the Treaty not then been in existence, every ton of these supplies, under the pressing urgency of the case, would have found its way across the lines, probably with little reduction of profit to the producer, but great increase of cost to the consumer.

The grand fact remains that, under the operation of the Reciprocity Treaty of 1854, the aggregate interchange of commodities between the Republic and the Provinces—to promote which the Treaty was concluded—rose from an annual average of \$14,230,763 in the previous eight years, to \$33,492,754, gold currency, in the first year year of its existence; to \$42,942,754, gold currency, in the second year of its existence; to \$50,339,770, gold, in its third year; and to no less a sum than \$84,070,955, at war prices, in its thirteenth year.

And notwithstanding the anomalous character of the circumstances arising from the existence of civil war during so considerable a portion of the Treaty's existence, by which the imports from the Provinces were greatly increased in volume and value, and the exports to the Provinces as naturally reduced in quantity, the balance of trade, during the existence of the Treaty, was largely in favour of the United States. In the thirteen years of its operation, the Provinces purchased from the Republic commodities, according to the United States returns, to the value of \$346,180,264, and the Republic purchased from the Provinces \$325,726,520, leaving a gross cash balance in favour of the United States of \$20,454,246. But the balance was, in fact, much larger than this. During the first ten years of the Treaty, the transactions between the countries showed a clear balance in favour of the United States of \$62,013,545. That balance appears, from the United States returns, to have been reduced, by the operations of the following three years, to the amount of \$20,454,246, but this arose, no doubt, from the inflated values at which the importations were made under the Treaty during the war—there being no customs duty to necessitate accuracy, and every temptation to over-valuation on the part of the importer. According to the official returns of the several British Provinces (which are accurately kept), the Provinces purchased from the Republic, during the thirteen years in question, commodities to the aggregate value of \$363,188,088, gold valuation, and the Republic purchased from the Provinces \$267,612,131, in same valuation, leaving, as the sum total of the results of the Treaty of 1854, an aggregate international traffic of \$630,800,219, and a gold balance in favour of the Republic of \$95,575,957.

TRAFFIC WITH CANADA IN COMPARISON WITH OTHER STATES.

The importance of the Canadian Traffic under the Reciprocity Treaty can be most clearly seen, perhaps by a comparison of it with the transactions which the Republic

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had with other foreign countries during the same years. The total exports of the United States from 1854 to 1866 (both years inclusive) amounted to upwards of four thousand millions of dollars. Of this vast export traffic :—

England and her possessions took	\$2,769,974,538
France and her possessions took	453,993,996
Spain and her possessions took	265,893,221
Germany took	207,308,647
	<hr/>
	\$3,697,170,402

And all the rest of the world took the balance.

Of the above exports, Canada's share, as we have already seen, was \$346,180,264—an amount equal to the aggregate exports taken from the United States in the same years by China, Brazil, Italy, Hayti, Russia and her possessions, Venezuela, Austria, the Argentine Republic, Denmark and her possessions, Turkey, Portugal and her possessions, the Sandwich Islands, the Central American States, and Japan all put together. In marked contrast to this, however, the United States imported from these countries in the same years, to the amount of \$538,523,336 leaving a cash balance to be paid to them by the Republic of \$192,109,610, while Canada paid over to the States a cash balance of \$95,574,957 in gold.

CHARACTER OF TRAFFIC UNDER THE TREATY.

The character of the commodities purchased from the Republic by the Provinces during the existence of the Reciprocity Treaty is also worthy of special note. In the thirteen years of its operation the total purchases by the Provinces of United States home productions and of foreign articles imported by United States merchants, were as follows :—

Animals and their products	\$ 35,433,213
Breadstuffs	112,058,473
Other farm products	3,242,981
Timber	8,511,488
Manufactures	88,649,787
Miscellaneous	24,044,955
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Total home productions	\$271,940,988
Foreign commodities bought from the merchants of the United States and imported into Canada	62,379,718
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Total purchases	\$634,320,706

From this it will be seen that not less than \$151,029,573 of manufactured goods were purchased from the United States by the Provinces under the operation of the Reciprocity Treaty.

TRANSPORTATION TRAFFIC UNDER THE TREATY.

Did nothing more, therefore, than the volume of traffic between the countries and the comparative contributions of each country to it, enter into the question of the relative advantages derived from the treaty by each, no doubt could exist as to the United States having reaped much greater profit from the Treaty of 1854 than the Provinces. But there is another very important branch of the account. The transportation traffic sent to and brought from foreign countries by the Provinces, in bond, over the railways and canals, and in the ocean ships and steamers trading from United States ports, rose under the operation of the Treaty to an importance secondary only to the traffic in domestic productions. Previous to the negotiations of the Treaty this traffic had assumed considerable dimensions ; but the vast increase that occurred under its operation must have drawn very large gains into the coffers of the Republic, and indirect advantages quite as valuable as the direct ones. No official returns of the goods thus passed over the United States seems to have been preserved until the fiscal year 1867-68 ; but from the returns since published we can form some idea of the great profit that must have accrued to the Republic while the Treaty was in force. These returns thus

state the values of the foreign exports that passed over the United States *in transitu* during the past six years.

1868.	Total United States transit traffic	.....	\$21,515,604
1869.	"	"	21,095,984
1870.	"	"	23,195,860
1871.	"	"	25,375,037
1872.	"	"	31,385,320
1873.	"	"	40,099,185
Total transit traffic.....			\$162,662,990

Of this vast traffic, \$155,241,704 consisted of merchandise imported by the Provinces from other countries and carried over United States railways and canals into Canada; and \$48,556,557 of it consisted of produce exported abroad from the Provinces *via* the United States. The fact that these two amounts appear to make unitedly more than the whole aggregate of the United States transit trade, arises from shipments made from one part of Canada to another, and consequently appearing in the list of goods going into the United States, as well as in that of goods sent out from the United States. Nearly the whole of the traffic *in transitu* of the Republic in these six years was either sent from or sent to the British Provinces. And from its volume in these recent years, we may form some idea of its great extent under the operation of the Treaty, when colonial facilities for transportation were so different from what they now are.

The value of so vast a carrying trade is not easy to arrive at. Dr. Young, the able chief of the United States Bureau of Statistics, recently stated that inward ocean freights on goods "vary from 100 per cent. on (the value of) salt and some other bulky articles to two or three per cent. on dress goods," and that the "average on merchandise alone is not much less than eight per cent." Now if the ocean freight on ordinary merchandise is 8 per cent., how greatly more must be the percentage of overland freights; and how infinitely greater must be the percentage on the value of farm produce than on ordinary merchandise! If it is further considered that on the transit traffic to and from Canada, inland and ocean carriage have both to be paid for, and that a large proportion of the commodities are heavy and bulky, it will at once be seen what a fertilizing stream is poured by the merchants of the Dominion over the railways, canals, steamships, commission agents, and port cities of the Republic, even from the limited share of their traffic now sent *via* the United States, under a policy of severe restriction.

SPECIAL PRIVILEGES UNDER THE TREATY.

Nor was it merely from the vast interchange of commodities and the great carrying trade in bond that the United States reap their golden annual harvest from the Treaty of 1854. It must not be forgotten that by virtue of that Treaty, the Canadian canals and the navigation of the St. Lawrence were thrown open to the ships and commerce of the United States, on precisely the same footing as to those of the Canadian people, who had spent vast sums in their construction. How largely the Republic profited by this concession, the enormous amount of American merchandise passed through the Canadian canals in American bottoms, at tolls so low as to do little more than defray the cost of attendance and the maintenance, the public records of both countries amply establish. The sole return made to the Provinces for this concession was the permission to navigate Lake Michigan, and the promise of the United States Government to urge upon the State Authorities of the Republic to extend to the Provinces the same free use of the American canals as they had extended to the Republic. This promise never bore any fruit.

THE ST. LAWRENCE COAST FISHERIES FREE UNDER THE TREATY.

But the crowning concession enjoyed by the United States, under the conditions of the Reciprocity Treaty of 1854, was the free use of the priceless coast fisheries of British North America. For this concession the able statesmen who represented the thirteen States in the peace settlement at the close of the revolutionary war, struggled long and earnestly. To secure this much valued possession, all the skill of American diplomatists, persistently employed for three quarters of a century, was exerted in vain. Under the Treaty of 1818, the right to the sea-fisheries of the Gulf of St. Lawrence

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was resigned to the United States ; but not until 1854 and then only as part of the Reciprocity Treaty, and determinable with it, did they obtain access to the most valuable portion of the fisheries, namely, those within three miles of the coast, bays, and creeks of the Provinces. What the value was to the United States of this concession it would not become us to discuss while an arbitration to determine the compensation to be paid Canada for twelve years further enjoyment of it is pending, under the provisions of the Treaty of Washington. But, as illustrative of the enormous preponderance of advantages reaped by the United States under the Treaty of 1854, we may, perhaps, be permitted to quote one or two extracts from the reports of two Commissioners, specially appointed by the United States' Government to enquire and report on the subject of Reciprocity, as to the value of this one item in the balance of the international account :

"Without participation in the sea-fisheries near the shores of the colonies, our deep sea fisheries in that region will become valueless."—*J. D. Andrews' Report, page 35.*

"England possesses no nursery for seamen at all equal to her North American colonial trade."—*Ibid.*

"The average number of French seamen engaged in the cod-fishery [of the Gulf of St. Lawrence] from 1841 to 1850 was 11,500, and the average bounty paid annually was 3,900,000 francs (\$780,000) equivalent to \$67.60 for each seaman. France trains up in this manner able and hardy seamen for her navy, who would cost the nation much more if they were trained on ships of war."—*Ibid.*

"The United States tonnage engaged in 1862 in the cod-fishery was 122,863 tons ; in the mackerel fishery, 80,596 tons ; aggregate 203,439 tons. The returns of fish and oil from this tonnage for 1862 considerably exceeded \$14,000,000."—*E. H. Derby, page 42.*

"Seamen (United States) in fisheries in 1862, 28,045. * * * The fisheries break in at least 5,000 new seamen annually. * * * Six hundred sail have fished for mackerel in the Gulf of St. Lawrence and Bay of Chaleur, and taken fish to the amount of \$1,000,000. . . . Nearly one-fourth of our fishing fleet, with a tonnage of 40,000 to 50,000 tons worth \$5,000,000 to \$7,000,000 annually ; fish near the the three mile line of the Provinces."—*Ibid., page 44.*

REPEAL OF THE TREATY.

Such was the Treaty of 1854, which the United States terminated in 1866, on the ground that the advantages from it were all on the side of the Provinces, and against the Republic. Well might the Commissioner of the United States Treasury (Mr. Derby), writing regretfully of the repeal, use these words :—"It quintupled our trade with the Provinces, gave an impulse to public improvement, and utilized the new canals, railways, and other avenues of commerce." And he might as truly have added :—"Had the Provinces retaliated in the same spirit, it would have lost us the enjoyment of the shore fisheries of the Maritime Provinces, the use of the Canadian canals, and the navigation of the St. Lawrence River, all of which we enjoyed without consideration."

Fortunately the Provinces did not act in the same spirit. They thoroughly believed in the practical good sense of the United States people—especially with such a balance sheet to look back upon as the results of the Treaty of 1854 present. They assumed that there were matters existing in 1865-66 to trouble the spirit of American statesmen for the moment, and they waited patiently for the sober second thought which was sure ere long to put all things right.

Immediately on the repeal of the Treaty, customs duties were imposed by the United States on nearly all the articles imported under it from the Provinces. The Canadian tariff was very little changed, and, as will be presently shown, a large preponderance of the exports from the United States into the Dominion are still admitted free of duty. The use of the Canadian canals was continued to American shipping and commerce on precisely the same terms as to those of Canada. The free navigation of the river St. Lawrence was still left open to American craft, and the shore fisheries of the St. Lawrence were thrown open from year to year to American fishermen on payment of a small license fee.

EFFECT IN CANADA OF THE ABROGATION OF THE TREATY.

The industry of Canada had been largely directed to the supply of the American market with commodities for home consumption, as well as for foreign exportation,

and the repeal in 1866 of the Reciprocity Treaty, under which so vast a trade had grown up, rendered imperatively necessary prompt measures to open new markets for the sale of Canadian produce. These measures were at once taken. Under the influence of the formal notice given by the United States in 1865 of their intention to terminate the Treaty, federation of the Provinces, then under discussion, was hurried on, and became a *fait accompli* within fifteen months after its repeal. The Intercolonial Railway was at once undertaken, at a cost of over \$20,000,000, at the national expense, to secure direct connection to and from the Atlantic Ocean, at Halifax and St. John, on Canadian soil; and the last section of that road will shortly be opened for traffic. Commissioners were despatched to the British and other West India Islands, and to South American States, to promote the extension of direct trade between them and the Dominion. The enlargement of the canals, the improvement of the navigation of the lakes and River St. Lawrence, the construction of the Bay Verte Canal, to connect the waters of the Bay of Fundy and the St. Lawrence, the subsidizing of ocean and river steamship lines, and the promotion of the great shipbuilding and fishery interests, all received a new and vigorous impetus.

These measures were attended with remarkable success. Only seven fiscal years have passed since the repeal of the Treaty, but already the loss inflicted by it has been more than made up, and excellent outlets in new directions opened for Canadian commerce; with an increasing annual proportion of the vast carrying trade formerly done for the Provinces by the railways, canals, and steamships of the Republic, transferred to Canadian hands. The traffic between the United States and the Provinces at once fell from an average during the three years before the repeal (according to American official statistics) of nearly \$75,000,000 per annum, to an average of \$67,000,000 per annum during the first three years following repeal; the Act of Confederation, too, removed from the category of foreign commerce to that of home consumption the large interchange of commodities between the several sections of the Dominion; and the aggregate foreign commerce of the Provinces consequently fell in the first year after the repeal of the Treaty to \$139,202,615 from \$160,409,455 in the previous year. As will be seen from the following statement, however, the trade of the Dominion speedily recovered from the blow, and the volume of its foreign commerce gradually increased until, in the seventh year from the repeal of the Treaty, it reached the great sum (for a people of four millions) of \$235,301,203—being seventy-five millions higher than it had ever reached in any year of the Treaty's existence:—

1867. Total exports and imports of Canada and Newfoundland	\$139,202,615
1868. " " " "	139,595,615
1869. " " " "	142,240,897
1870. " " " "	161,275,588
1871. " " " "	184,852,006
1872. " " " "	205,339,913
1873. " " " "	235,301,203

Total foreign commerce in seven years\$1,207,807,817

INJURIOUS EFFECT OF REPEAL ON UNITED STATES TRADE.

The traffic between the United States and the Dominion still retained large proportions, notwithstanding the barriers now raised against it. The aggregate imports and exports, which immediately before the repeal had been (according to the United States returns) \$67,909,162 in 1864, \$71,374,816 in 1865, and \$84,070,955 in 1866, fell immediately after the repeal to \$57,627,347 in 1867, \$55,624,493 in 1868, and \$56,287,546 in 1869. But there the falling off stopped. The volume of traffic then began steadily to reascend, and reached \$67,939,125 in 1870, \$71,927,077 in 1871, \$73,720,512 in 1872, and \$82,381,626 in 1873—or within two millions of dollars of the highest point reached during the Treaty's operation. The aggregate traffic between the countries in the seven fiscal years since repeal was \$466,807,726.

But large as this volume of trade is, it is instructive to observe how small a proportion of the foreign commerce of Canada this now forms, in comparison with the share of it enjoyed by the United States while the Treaty was in operation. During its thirteen years' existence the aggregate exchange of commodities between the countries averaged forty-six per cent of the entire foreign commerce of the Province; and in its last year the average had reached not less than 52½ per cent of their entire com-

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merce. But since the repeal the case is totally altered. The proportion of the foreign commerce of Canada transacted with the United States from 52½ per cent in 1866 fell, in 1867, to 42 per cent; in 1868, to 41 per cent.; in 1869, to 40 per cent.; in 1870, to 42 per cent.; in 1871, to 40 per cent.; in 1872, to 36 per cent.; and in 1873, to 35 per cent. The average proportion of the commerce of the Provinces has been since the repeal but 38½ per cent., against nearly 50 per cent. in the last five years of the Treaty. Had the Treaty not been abrogated in 1866, and the percentage of Canadian traffic with the States risen no higher than it did under the Treaty, the interchange of commodities between the countries in the last seven years would have aggregated six hundred millions of dollars.

CHANGED CHARACTER OF THE TRAFFIC SINCE REPEAL.

But it is not only in the diminution of commerce that the United States have suffered by the abrogation of the Treaty. The changed character of the traffic now carried on between the countries, in comparison with that formerly done, is also worthy of attentive observation. For example, the consumption of lumber throughout the Republic increases enormously every year, and indeed all over the world. The home supply of it in the United States is fast disappearing; prices go up steadily; and here is the result, since the repeal of the Treaty, on the United States purchases from Canada of that one article:

1866-'7	Lumber exports to United States.....	\$6,437,860
1867-'8	" " ".....	6,727,006
1868-'9	" " ".....	7,208,016
1869-'70	" " ".....	8,670,702
1870-'1	" " ".....	8,264,837
1871-'2	" " ".....	8,410,917
1872-'3	" " ".....	11,134,956

And the prices of lumber go up in prompt sympathy with the increasing demand, for the benefit of the lumber operators, who are in no need of sympathy in Canada, whatever they may be in the United States, but to the injury of numerous branches of industry in which wood forms an important element, and to the serious embarrassment of agricultural operations on prairie and other lands.

And so it is with fish, barley, peas, wool, hides, sheep, horses and other articles of Canadian production, which cannot easily be got elsewhere. The demand from the United States is good and constant, notwithstanding the custom house barriers, and the prices keep steadily up.

TRAFFIC DRIVEN FROM UNITED STATES CHANNELS.

But in regard to wheat, flour, provisions, and other articles of which the United States have a surplus as well as Canada, the effect of the duties upon them has been to send through Canadian channels, direct to the maritime provinces, the West India Islands and Great Britain, a vast amount of products that were formerly sold to New York and Boston houses, and shipped to these same markets through American channels. Where two countries alongside of each other have each a large annual surplus of the same article, and that article is in world-wide demand, heavy duties against each other can hardly be effective. The stuff will find its way to market by some route or other.

CANADIANS NOW LARGE EXPORTERS OF WESTERN PRODUCTS.

The change in the other side of the account is equally instructive. The imports of domestic productions of the United States (as distinguished from foreign productions) into Canada, in the four years previous to the abrogation of the Treaty averaged \$28,131,802 annually; but on its abrogation they immediately fell to \$20,548,704 in 1867; and though they have since gradually recovered so that the imports of the last seven years have averaged \$25,649,349 per annum, this was due, not to a demand for home consumption, but to the increasing carrying trade of the Dominion with foreign countries. The necessity of direct intercourse with foreign markets for Canadian products,

forced on Canadian merchants by the repeal of the Treaty, led on to a considerable traffic with those markets in American domestic products; hence we find in the imports of Canada from the United States in the last four years, such items as the following:—

	1871-72	1872-73.
Meats—fresh, salted and smoked.....	\$1,047,272	\$1,227,870
Swine.....	612,006	1,265,808
Flour and meal.....	2,604,664	2,606,581
Indian Corn.....	3,778,656	4,360,884
Wheat.....	4,450,404	6,804,217
	\$12,493,002	\$16,254,360

Large portions of these articles were purchased for foreign exportation, either in the raw state or after being manufactured in Canada. The general progress of this trade, though not consisting solely of American products, is pretty well indicated by the following official returns:

1868.	Exports of foreign goods.....	\$ 4,196,821
1869.	“ “.....	3,855,800
1870.	“ “.....	6,527,600
1871.	“ “.....	9,853,033
1872.	“ “.....	12,744,025
1873.	“ “.....	9,406,901
Total in six years.....		\$46,583,312

The home consumption of American domestic products in the Canada market has therefore largely decreased since the repeal of the Reciprocity Treaty.

BALANCE OF TRADE NOW LARGELY AGAINST THE REPUBLIC.

But the most remarkable effect of the abrogation of the Reciprocity Treaty was the immediate change it produced in the balance of trade between the countries. From the year 1820 up to 1866, a term of forty-six years, there were only (according to the United States Returns) five years in which the annual transactions between the Republic and the Provinces did not show a large cash balance against the Provinces. But four of these five exceptions were merely the result of war prices and the over-valuation usual in free entries. The entire interchange of traffic from 1820 to 1866 showed a cash balance in favour of the United States of \$195,219,272. But this state of things came to a sudden end with the expiration of the Treaty: and the balances in favour of the Dominion have since been as follows:—

In 1866-67.....	\$ 9,281,009
1867-68.....	4,099,949
1868-69.....	7,893,082
1869-70.....	14,240,477
1870-71.....	2,921,625
1871-72.....	8,202,352
1872-73.....	5,236,510

Total balance against U. S. in seven years..... **\$51,875,004**

DIVERSION OF TRAFFIC FROM UNITED STATES OCEAN PORTS.

There is still another feature of the changed relations between the countries well worthy of special note. The time was when the merchants of New York and Boston controlled a large proportion of the import and export traffic of the British Provinces; but that time passed away with the Reciprocity Treaty. Customs-duties, customs restrictions and examinations, consul's certificates and bonding entries and charges, with all their annoyances and delays, have acted severely against the traffic of these ports in Canadian products, and the railways and canals leading from them, and forced the business into more northern channels.

Mr. E. H. Derby, Special Commissioner of the Treasury, in his official report to Mr. McCulloch, of 1st January, 1866, (page 81) makes this statement:—"The com-

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COMPARATIVE IMPORTANCE OF CANADIAN TRAFFIC IN SPITE OF RESTRICTIONS.

But with all these barriers and drawbacks in the way of natural and easy traffic, it is in the highest degree instructive to observe how important the commercial transactions between the Republic and Canada remain even now, in comparison with those between the United States and countries more remote. Permit us to analyze the export traffic of the United States for the fiscal year ending 30th June, 1872, in order to show this. In that year the entire export traffic of the Republic with foreign countries, including the trade *in transitu* was as follows:

Of home products	\$549,219 718
Of foreign products	22,769 749
Of foreign products, <i>in transitu</i> , over the railways, &c., of the United States to foreign countries	31,385 320
Total U. S. export traffic, 1871-72	\$603,374 787

Of the vast traffic Great Britain and her colonies, (omitting Canada and Newfoundland) took from the United States:—

Of home products	\$329,224,701
Of foreign products	8,844,872
Of goods <i>in transitu</i>	3,844,332
	\$341,489,905
Remaining export traffic	\$261,884,882
Of this remaining traffic, the B. N. A. Provinces took	
Of home products	\$27,774,091
Of foreign products	4,982,989
Of goods <i>in transitu</i>	24,098,114
Total B. N. A. Provinces	\$56,857,194
Germany took	43,483,003
France and her possessions	34,704,730
Spain and her possessions	27,577,792
	\$162,622,719
And all the rest of the world	\$99,262,163

From these figures, it will be seen that, in the year 1871-2, Great Britain and her Colonies (including Canada) took over 66 per cent. of the entire export traffic of the United States, and all the rest of the world but 34 per cent.

It will also be seen that, in that year, the Canadian Dominion and Newfoundland took \$13,874,191 more of the export traffic of the United States than did any country in the world outside of the British Empire: that she took \$22,152,564 more of it than France and all her possessions, and more than double the amount taken by Spain and all her possessions.

A further analysis of the foreign commerce of the United States shows that in the same year the export traffic from the United States to the Dominion exceeded the entire exports of the United States to the Chinese Empire, the Russian Empire, Brazil, Mexico, Italy, Japan, Hayti, Venezuela, Denmark and her possessions, the Central American States, the Austrian Empire, the Argentine Republic, the Turkish Empire,

the Sandwich Islands, Sweden, Norway, Libéria, and Greece, all put together. The total export traffic of the United States to these twenty countries in home products, foreign goods, and goods *in transitu* being \$56,663,359, while that to Canada was \$56,857,194.

A continued analysis of the United States official returns shows that while Canada in 1871-72 thus swelled the export sales of the domestic and foreign goods of the United States, and the carrying trade of their ocean fleet and railways and canals to an equal extent with the above twenty countries, the United States took in that year from Canada in return but \$40,061,432, of which \$4,614,502 was gold and silver, \$1,180,790 goods of United States production returned to the States from Canada, and \$691,299 effects of immigrants passing through Canada into the United States. But, on the other hand, while the twenty countries above named took, as above stated, but \$56,663,358 of the export tariff of the United States, their import traffic into the United States was no less than \$108,377,613—of which only \$7,218,620 was gold.

COMPARATIVE DUTIES IN THE UNITED STATES AND DOMINION.

Again : of the entire purchases by Canada from the United States in 1871-'72 of home and foreign products (excluding the traffic *in transitu* from the comparison,) articles to the value of \$20,710,582 were admitted free of duty, and only on \$12,048,548 was any duty paid. The total amount of duty levied was \$2,216,215, or an average per centage on Canada's entire importations from the States (free and dutiable) of that year of only 6½ per cent. On the other hand, of the purchases by the United States from Canada in the same year, the articles admitted free of duty were to the value of but \$9,329,881, and those subjected to duty \$31,631,551. Indeed, as there were included among the free importations \$4,619,502 of gold and silver coin and bullion, \$1,180,790 of United States productions returned to the States, and \$686,800 of effects of immigrants passing through Canada into the States, the free importations of merchandise from Canada by the United States were in reality but \$2,842,789, against \$31,631,555 on which customs duties were levied to somewhere about 25 per cent. on the entire importations of the year.

SAME FACTS DEMONSTRATED IN 1873.

And the same state of things is found in the year ending 30th June, 1873. The declared value of the entire export traffic of the United States with foreign countries was as follows :—

Of home products.....	\$649,132,563
Of foreign products.....	28,149,511
Of foreign products passing <i>in transitu</i> over the railways and canals of the States to foreign countries.....	40,099,185
Total United States export traffic 1872-73.....	\$706,949,259

Of this vast export traffic Great Britain and her colonies received from the United States :—

Of home products.....	\$420,939,283
Of foreign products.....	18,639,171
Of foreign goods brought over the railways and canals of the States.....	33,071,529
	472,649,983
Balance to the rest of the world.....	\$204,299,276

Of the above great amount of traffic taken from the United States by Great Britain and her colonies, Canada took :—

Of home products.....	\$34,368,819
Of foreign products.....	4,203,745
Of goods imported over the railways and canals of the United States.....	26,784,184
Total export traffic of the United States to Canada.....	\$65,356,740

Germany's share was	68,724,421
France and her possessions took	36,083,260
Spain and her possessions took.....	29,267,020
And all the rest of the world took	100,134,468

Great Britain and her possessions, therefore, took 67 per cent. of the entire export traffic of the United States for 1872-'73, and all the rest of the world but 33 per cent.

With the exception of Germany (whose traffic exceeded that of the Dominion by only \$3,367,681), Canada in this year was the largest consumer of the United States outside the British Empire. She took \$29,273,470 of the United States export traffic more than was taken by France and her possessions; more than double what was taken by Spain and her possessions; and more than the Russian Empire, Japan, Italy, Brazil, Mexico, Hayti, Peru, the Argentine Republic, Venezuela, Sweden, Norway, Denmark and her possessions, Chili, China, Uruguay, the Austrian Empire, the Turkish Empire, the Central American States, Portugal and her possessions, the Sandwich Islands, Liberia, and Greece, all put together. These twenty-two countries took in all \$64,901,145 of the export traffic of the United States, of which \$42,397,315 was gold, while Canada alone took \$65,356,740, of which only \$4,269,181 was gold.

On the other hand, the United States in the same year imported from Canada but \$43,809,070, of which \$6,159,538 was gold, \$1,211,155 products of the United States returned from Canada to the United States, and \$729,985 effects of immigrants passing through Canada into the United States. The actual importation of Canadian merchandise was therefore but \$35,708,392, while the twenty-two countries above named, whose share of the United States export traffic of the year was but \$64,901,145, including gold, or \$52,593,830 excluding it, sent into the United States in the same year, no less than \$131,101,423, of which but \$2,104,393 was gold. The "balance of trade" for the years 1872-'73, therefore, was \$52,593,360, of export traffic from the United States into these twenty-two countries, and \$128,997,030 of imports into the United States from them—or \$76,303,200 against the United States.

And the contrast is even more marked when the United States customs duties on Canadian products are compared with those on the products of other countries whose commerce is of infinitely less moment than that of Canada. In the year 1872-'73, of the \$35,708,392 of merchandise imported by the United States from Canada, only \$4,334,285 was admitted free of duty, and on the remaining amount of \$31,374,107 duties were levied to somewhere about 25 per cent. on the entire importations from Canada of that year. Canada, on the other hand, on her importations from the United States the same year, admitted merchandise to the value of \$22,016,690 entirely free of duty, and levied duties only on \$16,555,866, to the amount of but \$2,923,795, or 8½ per cent. on the entire importations of merchandise for the year. How different was it with the twenty-two countries above named. Of their importations into the United States, \$102,501,338 were received free of duty, and only on \$29,200,085 was any duty charged.

It is not for us to criticize in any way the manner in which the United States choose to impose their duties. We merely mention these things to remind you of the disadvantageous position Canada occupies in her transactions with the Republic in comparison with that of other countries whose transactions are not to be compared in extent or profit with those of the British Provinces.

When, with all these facts before them, Her Majesty's advisers invite the Government of the United States to reconsider the whole commercial relations of the Republic and the Dominion, with a view to placing them on a friendly and durable basis of reciprocal advantage, the question naturally presents itself, how it comes that having prospered so well since the repeal of the Reciprocity Treaty of 1854, Canada now seeks for its restoration. The answer is as natural as the question. The population of the United States is forty millions, and that of the Dominion is but four millions. The boundary between them is for the most part but a surveyor's line, often unknown even to those who live beside it; and it is of the utmost importance to Canada that common interests and mutual good will should exist between the countries. And what so conducive to this end as commercial intercourse generously carried on and mutually profitable? The people of Canada are not ignorant that a market near at hand is better than a distant one; and good as their present markets are, they would gladly have the old one in addition. They comprehend the barrier that custom-house restrictions throw in the way even of the existing traffic, and

they seek to have these withdrawn. They are proud of their own St. Lawrence route, and intend to improve it to the uttermost for the benefit of the great West and their own; but would gladly use the ocean ports and other channels of commerce of the Republic, when freights and fares and friendly reciprocity draw them in that direction. And very great as have been the advantages always accruing to the United States from reciprocity, the Canadians can find only cause of hearty rejoicing at that, so long as they themselves continue to enjoy that moderate degree of prosperity with which Providence has blessed them. There is no mystery, no *arriere pensee*, in their desire that the commercial relations of the Republic and the Dominion should be placed on the most kindly and unfettered and mutually advantageous basis consistent with their respective existing obligations and with that connection with Great Britain which the Dominion so happily enjoys.

It was with these views, and in this spirit, that the Canadian Administration availed itself of the opportunity presented by the twenty-second Article of the Treaty of Washington to represent to Her Majesty's Government the advantage that would accrue to both countries by the substitution of a satisfactory Commercial Treaty in lieu of the money compensation to be paid (under arbitration) by the United States, for twelve years' enjoyment of the coast fisheries of the Dominion. It was felt that if the large value placed by the Canadian people on their fisheries were not reasonably compensated by the results of the arbitration, a feeling of dissatisfaction might be engendered in the Provinces, not conducive to international harmony; and that if, on the other hand, an award were made equal to the confident anticipations of the Provinces, the good feeling restored in the United States by the Treaty of Washington might be sensibly impaired. To merge the matter in a general measure of mutual commercial concessions for the mutual advantage of both parties, and with injury or injustice to neither, seemed the fitting conclusion to be arrived at by the Government of two great nations.

Her Majesty's Ministers were pleased to adopt the suggestion of the Canadian Government, and the matter having been brought under the attention of the Secretary of State, and through you, Sir, to the notice of the President of the United States, a friendly response was at once received, and the necessary measures instituted for opening formal negotiations.

In the interview which we had the honour to be favoured with by you at the State Department on the 28th March, we stated to you that Her Majesty's Government was prepared to accept a renewal of the Reciprocity Treaty of 1854 as a substitute for the arbitration provision of the Washington Treaty, in reference to the Canadian Coast Fisheries.

You thereupon suggested an enlargement of the scope of the Treaty, and we asked in what manner you would propose to enlarge it.

You replied that you had no proposition to make, but that you suggested, as topics for discussion, the enlargement of the Canadian canals, so as to facilitate the transportation of the products of the great Western States to the Atlantic seaboard; and also the addition of certain classes of manufactures to the free list of the old Treaty.

We then stated that we were prepared to enter into an agreement for the enlargement of the Canadian canals.

In regard to the addition of certain classes of manufactures to the free list under the old Treaty, we reminded you that the revenue of the Canadian Dominion was largely obtained from a 15 per cent. *ad valorem* duty on manufactured goods, and that any articles made free in Canada under agreement with any foreign country must be made free to Great Britain. But we added that the Government of Canada was desirous to afford every facility for the encouragement of extended commercial relations between the Republic and the Dominion, in the belief that nothing could tend more to their mutual advantage, not only in a pecuniary sense, but as tending to foster and strengthen those friendly feelings that ought eminently to prevail between two peoples mainly derived from the same origin, speaking the same language, and occupying the same geographic position towards each other of the United States and Canada. We convey to you the assurance of the Canadian Government that acting in this spirit, and in the confidence that we would be met in the same spirit by the Government of the Republic, the assent of Canada will be most heartily given to any measure calculated to promote the free and fair interchange of commodities, to reduce the cost of transportation, or conduce to the joint advantage of the two countries so that it be not seriously prejudicial to existing industrial interests of the Canadian people.

In the spirit of this assurance, we invited you to suggest for discussion the classes of manufactures that you would desire to have embraced in the new Treaty. This you declined to do; but you urged that we should indicate the enlargements of the old Treaty likely to be acceptable to both countries. Without acquiescing in the propriety of this course, we yielded to your wishes, and now proceed to fulfil our promise to do so.

SUGGESTIONS.

We propose that the new Treaty shall be for the term of twenty-one years, to inspire confidence among business men investing their capital in such extensive enterprises as would naturally follow from the completion of a comprehensive Treaty.

We propose that the Treaty shall provide for the free admission into the United States, the Dominion of Canada, and the Island of Newfoundland, of the following articles, as under the Treaty of 1854 :—

ANIMALS AND THEIR PRODUCTS.

Animals of all kinds.
Butter.
Cheese.
Eggs.
Furs, undressed.
Hides, undressed.
Horns.
Lard.
Meats, fresh, smoked, or salted.
Pelts.
Poultry.
Skins, undressed.
Tails, undressed.
Tallow.
Wool.

PRODUCTS OF THE FARM.

Breadstuffs of all kinds.
Broom corn.
Cotton wool.
Flax, unmanufactured.
Flour of all kinds.
Fruits, dried and undried.
Grain of all kinds.
Hemp, unmanufactured.
Plants.
Rice.
Seeds.
Shrubs.
Tobacco, unmanufactured.
Tow, unmanufactured.
Trees.
Vegetables.

PRODUCTS OF THE FOREST.

Ashes.
Bark.
Firewood.
Lumber of all kinds, round, hewed or sawed, unmanufactured in whole or in part.
Pitch.
Tar.
Timber of all kinds, round, hewed or sawed, unmanufactured in whole or in part.

Turpentine.

PRODUCTS OF THE MINE.

Burr or grindstones; hewn, wrought or unwrought.
Coal.
Gypsum, ground or unground.
Marble, in its crude or unwrought state.
Ores of all kinds of metals.
Slate.
Stone, in its crude or unwrought state.

PRODUCTS OF THE WATER.

Fish of all kinds.
Fish, products of, and of all other creatures living in the water.
Fish oil.

SUNDRIES.

Dye-stuffs.
Manures.
Rags.

We propose the following additions to the above list of free articles :—

Agricultural Implements—to be defined.
Bark, extracts of, for tanning purposes.
Bath bricks.
Bricks for building purposes.
Earth ochres, ground or unground.
Hay.
Lime.
Malt.
Manufactures of iron or steel.
Manufactures of iron or steel and wood jointly.
Manufactures of wood.
Mineral and other oils.
Plaster, raw or calcined.
Salt.
Straw.
Stone, marble or granite, partly or wholly cut or wrought.

We propose that the enjoyment of the Canadian coast fisheries shall be conceded to the United States during the continuance of the new Treaty, in the manner and on the conditions provided under the Washington Treaty, except those in regard to the payment of money compensation for the privilege.

We propose that during the continuance of the Treaty the coasting trade of Canada

and the United States shall be thrown open to the vessels of both countries on a footing of complete reciprocal equality.

We propose that the Canadian canals, from Lake Erie to Montreal, be enlarged forthwith, at the expense of Canada, so as to admit the passage of vessels 260 feet in length, with 45 feet beam, with a depth equal to the capacity of the Lake harbours.

We propose that, during the continuance of the Treaty, all the Canadian canals, and the Erie, Whitehall, Sault Ste. Marie, and Lake St. Clair canals, in the United States, shall be thrown open to the vessels, boats, and barges of both countries on the same terms and conditions to the citizens of both countries; and that full power be given to tranship cargo from ships or steamers into canal boats at any canal entrance, and also to tranship from boats into ships or steamers at any canal outlet.

The free navigation of the St. Lawrence River having been conceded for ever by Great Britain to the United States under the Washington Treaty, but the free navigation of Lake Michigan having been conceded for ten years only by the United States to Great Britain under the same Treaty, we propose that both concessions be placed on the same footing, free from restrictions as to reporting at any port in the United States other than the port of destination.

We propose that during the continuance of the Treaty vessels of all kinds, built in the United States or Canada, may be owned and sailed by the citizens of the other, and be entitled to registry in either country, and to all the benefits thereto pertaining.

We propose that a Joint Commission shall be formed and continued during the operation of the Treaty, for deepening and maintaining in thoroughly efficient condition the navigation of the Rivers St. Clair and Detroit, and Lake St. Clair, on whichever side of the river the best channel shall be found; the expense to be defrayed jointly by the contracting parties, by contributions corresponding to the commerce carried on in these waters by them respectively.

We propose that a Joint Commission shall be formed, at joint expense, and maintained during the operation of the new Treaty, for securing the erection and proper regulation of all light houses on the great lakes common to both countries necessary to the security of the shipping thereon.

We propose that a Joint Commission shall be formed at joint expense, and maintained during the continuance of the Treaty, to promote the propagation of fish in the inland waters common to both countries, and to enforce the laws enacted for the protection of the fish and fishing grounds.

We propose that citizens of either country shall be entitled, during the continuance of the Treaty, to take out Letters Patent for new discoveries in the other country on the same footing as if they had been citizens of that country.

We propose that the best method of discountenancing and punishing illicit trade between the countries shall be the subject of consideration and co-operation by the customs authorities of the two countries.

That in case a Treaty of Commercial Reciprocity should not have been concluded before the end of the present session of Congress, the right of adjudication of the claim of Canada to compensation for the fisheries under Articles XXII. to XXV. of the Treaty of Washington, would in no degree be waived, and that in that event the fulfilment of the stipulation contained in those Articles would be immediately proceeded with.

Washington, D.C., 27th April, 1874.

(Signed)
(Signed)

EDWARD THORNTON.
GEO. BROWN.

THE RECIPROCITY NEGOTIATIONS.

MR. BROWN'S SPEECH IN THE SENATE.

(From the *Toronto Globe*, March 8th, 1875.)

In the Canadian Senate, on Monday, February 22nd, 1875:-

Hon. GEORGE BROWN rose and said,

Hon. gentlemen, in rising to make the motion of which I have given notice, I am sure you will all feel that it is right and fitting, and will be expected by the country,

that I should take this earliest opportunity of laying before the House such a statement of the recent negotiations between the United States Government and Great Britain, in regard to the commercial reciprocity between the United States and Canada, as may be in the public interest, and befitting my position. I have the more pleasure in doing so because I feel that in dealing with this matter before the Senate, I shall be sustained by the hon. gentlemen who compose this body in taking an enlarged view of the whole question, in leaving aside many frivolous criticisms that have been made by political partisans, and in contending that because a commercial treaty is very advantageous for one party, it does not follow that it may not be equally good for the other. It is very easy to fancy things that might advantageously have been included or omitted in any such arrangement—but it must be always borne in mind that, when two parties sit down to make a bargain the result arrived at can not be what each desires to obtain, but what both will consent to. The merit or demerit of every such compact must therefore be tested by looking at it in its bearings as a whole, and not by minute dissection of minor points. I shall not waste time by entering into any elaborate argument as to the advantages which must flow from throwing down the barriers in the way of international commerce between two countries so contiguous to each other as are the United States and this Dominion. We have ample proof of this in the commercial history of Great Britain since the union of the three kingdoms. We have it still more markedly in the great material results directly flowing from the free interchange of products between the several States of the neighbouring Republic. And nowhere can be found a more gratifying illustration of the grand results that flow from commercial freedom than we have in the progress of our own Dominion since the accomplishment of Confederation. Though the customs barriers against inter-traffic between the B. N. A. Provinces have only been removed since July, 1867, the united foreign commerce of the Provinces has risen from an annual average for thirteen years before Confederation of \$115,000,000, to the enormous amount in the seventh year after it, of two hundred and forty millions of dollars. Twenty-five years ago the subject of commercial reciprocity was, I believe, quite as well if not better understood by the people of Canada than it is now. It is twenty-one years since the Treaty of 1854 went into operation; but it took six years to negotiate it, and during that time the people of the Provinces became thoroughly conversant with the various advantages which flow from such arrangements; and if the statesmen who conducted the negotiations of those years were present to-day, they would hear with astonishment that any member of this chamber entertained a doubt as to the enormous advantage which must accrue to both countries from the consummation of such a Treaty as that which has been recently discussed. It is only nine years since the old Treaty of 1854 was brought to a close by the action of the United States Government. The wonderful success which attended that Treaty is shown by the fact that the interchange of traffic between the United States and the British North American Provinces, during the thirteen years of its continuance increased from \$33,000,000 in the year immediately preceding that in which the Treaty went into operation, to no less than \$84,000,000 in 1866—the year in which it was repealed. Since 1866 there have been several negotiations with the United States for the renewal of the old Treaty. I will briefly refer to each of them, not for the purpose of drawing invidious comparisons,—for I hope nothing will cross my lips to-day to excite party feeling—but simply for the purpose of showing clearly the past history and present position of the Reciprocity question. Such questions as this, should, I think, be regarded from a higher point than that of mere partisanship. We are all alike concerned in the prosperity of our foreign commerce, and in securing good relations with our powerful neighbours—and to these ends we should all heartily contribute whatever party may be in power, or charged with the negotiations. In the negotiations of 1865-6 for a renewal of the Treaty, offers were made to the American Government by our then Finance Minister, Sir A. T. Galt, which in my opinion ought not to have been made. The Government then existing in Canada was the Coalition Government, formed in 1864 for the special purpose of carrying out Confederation of the whole British North American Provinces. I was a member of that Government—and, as is well known, it was in consequence of the policy adopted by my colleagues in the conduct of the reciprocity negotiations that I felt compelled to resign my position as President of the Executive Council. I resigned because I felt very strongly that though we in Canada derived great advantages from the Treaty of 1854, the American people derived still greater advantages from it. I had no objection

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country,

to that—and was quite ready to renew the old Treaty, or even to extend it largely on fair terms of reciprocity. But I was not willing to ask for renewal as a favour to Canada—I was not willing to offer special inducements for renewal without fair concessions in return—I was not willing that the canals and inland waters of Canada should be made the joint property of the United States and Canada, and be maintained at their joint expense. I was not willing that the customs and excise duties of Canada should be assimilated to the prohibitory rates of the United States—and very especially was I unwilling that any such arrangement should be entered into with the United States, dependent on the frail tenure of reciprocal legislation, repealable at any moment at the caprice of either party. I firmly believed that good as the Reciprocity Treaty had been for Canada—in the event of repeal we had a commercial policy of our own open to us for adoption not greatly inferior to that we would be deprived of—and unless we got a treaty for a definite term of years, and on conditions of fair reciprocity, without such embarrassing entanglements as were proposed, I was willing that the Treaty of 1854 should be repealed, and each country left to follow its own course. My colleagues determined to proceed in the manner I deprecated; I could not be responsible for such a policy; and, to avoid responsibility for it, I resigned office. The Government sent deputies to Washington to obtain, if possible, legislative reciprocity—they did all they could to obtain it, but without success, and the Treaty of 1854 came to an end on the 17th of March, 1866. Honourable gentlemen, I have not changed my opinions from what they were in December, 1865. I still believe that Canada largely profited by the Treaty of 1854, but that the Americans profited by it still more; and we all know now—for we have tested it—that Canada has a commercial policy of her own, but little, if at all inferior to that she was deprived of in 1866. Notwithstanding this, I am still strongly in favour of a commercial treaty with the United States for a definite number of years—and so long as it was just and profitable to Canada, I should be all the better pleased the more profitable it proved to our American friends. It is always well to have two strings to one's bow—it cannot possibly be injurious to secure access to a market of forty millions of people at the price of permitting our own people to buy some of their wares from them free of customs duties. Treaties of the comprehensive character of that proposed with the United States ought not to be—cannot be—adjusted by ounce scales. By the removal of all artificial barriers in the way of a fair exchange of the products of industry—both parties must benefit. No man sells unless he benefits by doing so, and no one buys unless he finds advantage in it. And who shall tell when two countries throw open their respective markets to each other—which of them derives most advantage from the arrangement? It takes years of practical experience to obtain data for such a comparison—and the ramification of commercial interchanges are so far-reaching and so various and complicated that it is hardly possible to judge with accuracy on which side the balance turns. More than one effort was made by the late Government for the renewal of the old Treaty between 1866 and 1869. In 1869 formal negotiations were entered into with the American Government, and the *projet* of a treaty was presented for discussion. The negotiations continued from July 1869 to March, 1870. This *projet* included the cession for a term of years of our fisheries to the United States; the enlargement and enjoyment of our canals; the free enjoyment of the navigation of the St. Lawrence River; the assimilation of our customs and excise duties; the concession of an import duty equal to the internal revenue taxes of the United States; and the free admission into either country of certain manufactures of the other. This negotiation ended abruptly in March, 1870—but it is instructive to observe, and I refer to it for the purpose of pointing out that, from the repeal of the old Treaty in 1866, up to the recent negotiations, the Government of Canada has always held the most liberal views as to the considerations that might be included in a treaty with the United States. The negotiation of 1870 was soon followed by the High-Joint Commission, nominally for the settlement of our fishery disputes, but in reality for the settlement of the Alabama question. We all know what was the cost to Canada of that negotiation. The fisheries of the St. Lawrence went from us for twelve years. The navigation of the St. Lawrence was presented to the United States in perpetuity. The use of our coast was ceded to them for twelve years. And to show exactly the position to which the relations of the two countries were then reduced, it will not be deemed

unfitting that I should read a few short extracts from the official Protocols of the High-Joint Commissioners. And first as to our invaluable sea-coast Fisheries:—

The question of the fisheries was discussed at the Conference of the 6th March, 1871, when the British Commissioners stated that "they considered that the Reciprocity Treaty of the 5th June, 1854, should be restored in principle. The American Commissioners declined to assent to a renewal of the former Reciprocity Treaty." They said: "That that Treaty had proved unsatisfactory to the people of the United States, and consequently had been terminated by notice from the Government of the United States, in pursuance of its provisions. Its renewal was not in their interest, and would not be in accordance with the sentiments of their people."

At conferences held on the 7th, 20th, 22nd and 25th of March, the American Commissioners stated:—"That if the value of the inshore fisheries could be ascertained, the United States might prefer to purchase, for a sum of money, the rights to enjoy in perpetuity the use of these inshore fisheries in common with British fishermen, and mentioned \$1,000,000 as the sum they were prepared to offer. The British Commissioners replied that this offer was, they thought, wholly inadequate, and that no arrangement would be acceptable of which the admission into the United States, free of duty, of fish, the produce of the British fisheries, did not form a part; adding that any arrangement for the acquisition by purchase of the inshore fisheries in perpetuity was open to grave objection." "During these discussions the British Commissioners contended that these inshore fisheries were of great value, and that the most satisfactory arrangement for their use would be a reciprocal tariff arrangement and reciprocity in the coasting trade. The American Commissioners replied that their value was over-estimated; that the United States desired to secure their enjoyment not for their commercial or intrinsic value, but for the purpose of removing a source of irritation, and that they could hold out no hope that the Congress of the United States would give its consent to such a tariff arrangement as was proposed, or to any extended plan of reciprocal free admission of the products of the two countries. But that, inasmuch as one branch of Congress had recently more than once expressed itself in favour of the abolition of duties on coal and salt, they would propose that coal, salt, and fish be reciprocally admitted free, and that" "they would further propose that lumber be admitted free from duty, from and after the 1st of July, 1874." The British Commissioners, on the 17th of April, stated that this offer was "regarded as inadequate; that Her Majesty's Government considered that free lumber should be granted at once, and that the proposed tariff concessions should be supplemented by a money payment. The American Commissioners then stated that they withdrew the proposal which they had previously made of the reciprocal free admission of coal, salt, and fish, and of lumber, after July 1st, 1874." They expressed their willingness "to concede free fish and fish oil as an equivalent for the use of the inshore fisheries, and to make the arrangement for a term of years; that they were of opinion that free fish and fish-oil would be more than an equivalent for those fisheries; but that they were also willing to agree to a reference to determine that question and the amount of any money-payment that might be found necessary to complete an equivalent." The British Commissioners, on 18th April, accepted this proposal, and articles XVIII to XXV thereanent were agreed to.

"The British Commissioners proposed to take into consideration the question of opening the coasting trade of the lakes reciprocally to each party—which was declined."

"The British Commissioners proposed to take into consideration the reciprocal registration of vessels as between the Dominion of Canada and the United States—which was declined."

At the Conference on the 23rd March, the American Commissioners stated that:—"Unless the Welland Canal should be enlarged so as to accommodate the present course of trade, they should not be disposed to make any concessions, &c. . . . At the Conference on the 25th March the "proposed enlargement of the Canadian canals was further discussed. It was stated on the part of the British Commissioners that the Canadian Government were now considering the expediency of enlarging the capacity of the canals on the River St. Lawrence, and had already provided for the enlargement of the Welland Canal, which would be undertaken without delay."

Honourable gentlemen would see by these extracts from the official records of the High-Joint Commissioners how very humble a position in the eyes of the Commissioners Canada held as a negotiator with the United States for reciprocal commercial advantages; and to show the effect of the concessions made by that Commission I will now read from a speech made by Sir A. T. Galt, in the Canadian House of Commons, on 24th February, 1871, in reference to the appointment of that Commission, and the great danger that serious injury might be done by it to Canadian interests. Sir Alex. Galt used the following language:—

"The fisheries were of paramount importance to us. They meant an important source of employment and trade to us, and a field for the training up of seamen. They have intrinsic merits also. They constituted valuable means of commercial exchange with the United States—means of securing useful trading equivalents from our neighbours. It was the way we dealt with the fisheries and navigation of the St. Lawrence, upon which depended our future advantage and superiority with the United States, in negotiating any commercial Convention. If we made an improper use of them—if we lost those advantages—we should be placed in a position of inferiority, having nothing to offer for enviable opportunities."

Sir Alexander Galt wound up his speech by moving the following as one of a series of resolutions, earnestly deprecating interference by the Commission with the territorial rights of the people of Canada :—

"That this House has always been, and now is, prepared to concede the most free and unrestricted use of the fisheries and inland navigation to the United States, upon receiving as an equivalent therefor, complete compensation in the modification of the United States commercial system, directed to the more free and liberal interchange of the products of labour in the two countries.

"That the concession to the United States of the freedom of the fisheries and of the St. Lawrence, without compensation, would place Canada in a most disadvantageous position for future negotiations, by depriving her of the means of offering any adequate equivalent for those concessions she is desirous of obtaining from that nation."

Other negotiations took place after the Treaty of Washington was signed, but to these it is not now necessary to refer. Such then, honourable gentlemen, was the position of the Reciprocity question when Sir John Macdonald's Government resigned and the present Administration came into power. And to show the light in which the right honourable gentleman who leads the Opposition in the House of Commons then regarded the situation, I will now read from a speech of that gentleman, made in the other Chamber in March, 1874, when the announcement was made to Parliament that I had been associated with Sir Edward Thornton in the renewal of negotiations :

"His hon. friend from West Toronto had thrown out a remark which would discourage the negotiation at Washington, because he had stated that the old Reciprocity Treaty, if they obtained that, would not give satisfaction to the country, as something more was wanted. Now, if they were only to be consulted in making such a treaty, they could put in what they thought proper; but there were two sides to the question, and what our negotiator had to think of was, not whether we should get all we required, but to get as much as possible. He should be very glad to see Canada get the old Reciprocity Treaty. He had no hopes that we would succeed in getting it in its entirety, but if the hon. gentleman made an approximation to it he should be exceedingly glad. If they could protect the salt, wool, and timber interests, so much the better, and if they could open the market still more, so much the greater gain for Canada. They should not scan too much the concessions made on the part of the United States, so long as our concessions were not too great on the other side."

The right hon. gentleman, at the very moment when the men who had relieved him of the cares of office were about opening negotiations at Washington, might well have omitted so inconsiderate a statement as that even a small portion of the old treaty would be acceptable to Canada, in exchange for what he (Sir John A. Macdonald) had left it in our power to offer to the United States. I cannot but think it was exceedingly wrong that such a statement should have been made, with the certain knowledge that it would be carried to Washington, and be used there in depreciating the value of our concessions to the Americans. While agreeing with both the hon. gentlemen from whose speeches I have read as to the injurious influence of the Washington Treaty concessions on our position as negotiators with the Republic, I entirely dissent from them in their assumption that, apart from the use of our great sea fisheries and the free navigation of the St. Lawrence, we have not commercial advantages to offer to the Americans quite equal in value to any we seek from them. I venture to think that this error has tinged all their negotiations at Washington, and that a close inquiry as to the value to the United States of the commercial traffic alone between the Republic and the British Provinces for a long series of years past would show it to have greatly surpassed in importance and profit any other branch of their foreign commerce, except their direct trade with the British Isles. I have never doubted that our neighbours, if they did not already recognize this fact, would come ere long to acknowledge it—and that the value of the vast carrying trade they derive from us, of the great saving in cost of transportation realized from the free use of our internal navigation, and of their lucrative enjoyment of our Atlantic Coast fisheries, would come home to them more clearly as the settlement loomed nearer in the distance, that must be made, and cannot be evaded some seven or eight years hence, when the concessions of the High-joint Commissioners shall come to an end. It was in this belief that the present Canadian Government re-opened negotiations at Washington—not as has been diligently asserted by their political opponents, with hat in hand, but in the frank, independent attitude of men who asked no favours, but believed they had ample equivalents to offer for all they sought to obtain. The time of their going to Washington was not of their selection—they had to go. The 22nd and 23rd articles of the Wash-

ington Treaty rendered it absolutely necessary that they should do so. Let me read the words:—

"ARTICLE XXII.—Inasmuch as it is asserted by the Government of Her Britannic Majesty that the privileges accorded to the citizens of the United States under Article XVIII of this Treaty are of greater value than those accorded by Articles XIX and XXI of this Treaty to the subjects of Her Britannic Majesty, and this assertion is not admitted by the Government of the United States; it is further agreed that Commissioners shall be appointed to determine, having regard to the privileges accorded by the United States to the subjects of Her Britannic Majesty, as stated in Articles XIX and XXI of this Treaty, the amount of any compensation which in their opinion, ought to be paid by the Government of the United States to the Government of Her Britannic Majesty in return for the privileges accorded to the citizens of the United States under article XVIII of this Treaty; and that any sum of money which the said Commissioners may so award shall be paid by the United States Government, in a gross sum, within twelve months after such award shall have been given."

"ARTICLE XXIII.—The Commissioners referred to in the preceding Article shall be appointed in the following manner, that is to say: One Commissioner shall be named by Her Britannic Majesty, one by the President of the United States, and a third by Her Britannic Majesty and the President of the United States conjointly; and in case the third Commissioner shall not have been so named within a period of three months from the date when this Article shall take effect, then the third Commissioner shall be named by the representative at London of His Majesty the Emperor of Austria and King of Hungary. In case of the death, absence or incapacity of any Commissioner, or in the event of any Commissioner omitting or ceasing to act, the vacancy shall be filled in the manner hereinbefore provided for making the original appointment, the period of three months in case of such substitution being calculated from the date of the happening of the vacancy."

"The Commissioners so named shall meet in the city of Halifax, in the Province of Nova Scotia at the earliest convenient period after they have been respectively named, and shall, before proceeding to any business, make and subscribe a solemn declaration that they will impartially and carefully examine and decide the matters referred to them to the best of their judgment, and according to justice and equity; and such declaration shall be entered on the record of their proceedings."

"Each of the High Contracting Parties shall also name one person to attend the Commission as its agent, to represent it generally in all matters connected with the Commission."

Mr. Rothery, a distinguished English juris-consult and Registrar of the High Court of Admiralty, arrived in Canada shortly before the late Government left office in 1873, as the duly appointed agent of the British Government to get up the case of Canada in the Fishery arbitration provided for by these articles. I know nothing of what passed between either the late or the present Government and Mr. Rothery, while he was at Ottawa; but in passing through Toronto on his way to Washington, Mr. Rothery saw several prominent public men with a view to acquiring information as to the value of our sea-coast fisheries and the best mode of collecting evidence to sustain our claim, and among them I had the honour to be included. I availed myself of the opportunity to express to Mr. Rothery my strong conviction that the submission to any three arbitrators of the power to place a cash value on our great sea fisheries was exceedingly distasteful to the great mass of the Canadian people. I reminded him that Canada in 1854 conceded these fisheries to the United States for a term of years as part of a commercial arrangement between the two countries, and I ventured to suggest how much better it would be were the same thing repeated now, and the concession of the fisheries merged in a general treaty of Commercial Reciprocity for a term of years and on a mutually advantageous basis. I expressed my belief to Mr. Rothery that if he could succeed in bringing this about he would confer a great benefit on both countries, and establish good relations between them for years to come, and that probably he might find the United States Government not disinclined to entertain the proposition. Who that owns a property of enormous value would voluntarily consent to dispose of it for a price to be determined by three persons of whose very names he was ignorant? Would he not say, "let us dispense with arbitrators; tell me the compensation you propose, and then I will tell you if I will dispose of it?" Who can tell what view may be taken of our fisheries by the umpire selected by the Austrian ambassador? Would the Americans be satisfied if he gave an award equal to the great estimate that we place upon them? And what would be the feeling of our people if he named a sum much under their expectation? Nay, in view of the vast annual value now drawn from the St. Lawrence fisheries—the exhaustless character of those fisheries—the rapidly increasing population of this Continent dependent on them for daily supplies of fish—and the fact that there is no other fishery in the world to enter into competition with them—what greater folly could be imagined than to have a money value placed upon them at

all? Mr. Rothery went on to Washington, and some weeks after I had the pleasure of learning from him that he had suggested the substitution of a general commercial treaty for the Fishery Arbitration—and there was some hope of its being favourably entertained. But, meantime, the Canadian Government had been moving in the matter, and in February, of last year, I was informed by them that there was some movement at Washington in favour of a renewal of the old Reciprocity Treaty, and they were anxious that I should visit that city, unofficially, and ascertain what were the prospects of success. I went immediately to Washington and had the advantage of discussing the subject with many of the prominent men of the Republic. I heard a very general desire expressed for the establishment of better commercial relations with Canada, if terms could be arranged to mutual satisfaction; this I communicated to the Government on my return home. Of the official action that followed I have no personal knowledge, but on the 17th of March a commission was issued, under the great seal of Great Britain, appointing Sir Edward Thornton and myself Joint-plenipotentiaries on the part of Her Majesty to negotiate a Treaty of Fisheries, Commerce, and Navigation with the Government of the United States. On the 28th March the negotiation was formally opened, and I will now read, from the official record, an extract showing the position held in the matter by the Canadian Government:—

“When Her Majesty’s advisers invite the Government of the United States to reconsider the whole commercial relations of the Republic and the Dominion, with a view to placing them on a friendly and durable basis of reciprocal advantage, the question naturally presents itself, how it comes that, having prospered so well since the repeal of the Reciprocity Treaty of 1854, Canada now seeks for its restoration. The answer is as natural as the question. The population of the United States is forty millions, and that of the Dominion is but four millions. The boundary between them is for the most part but a surveyor’s line, often unknown even to those who live beside it; and it is of the utmost importance to Canada that common interests and mutual good will should exist between the countries. And what so conducive to this end as commercial intercourse, generously carried on and mutually profitable? The people of Canada are not ignorant that a market near at hand is better than a distant one; and good as their present markets are, they would gladly have the old one in addition. They comprehend the barrier that custom-house restrictions throw in the way even of the existing traffic; and they seek to have these withdrawn. They are proud of their own St. Lawrence route, and intend to improve it to the uttermost for the benefit of the great West and Canadian traffic; but would gladly use the ocean ports and other channels of commerce of the Republic, when freights and fares and friendly reciprocity draw them in that direction. And very great as have been the advantages always accruing to the United States from reciprocity, the Canadians can find only cause of rejoicing at that, so long as they themselves continue to enjoy that moderate degree of prosperity with which Providence has blessed them. There is no mystery in their desire that the commercial relations of the Republic and the Dominion should be placed on the most kindly and unfettered and mutually advantageous basis consistent with their respective existing obligations, and with that connection with Great Britain which the Dominion so happily enjoys.

“It was with these views, and in this spirit, that the Canadian Administration availed itself of the opportunity presented by the twenty-second article of the Treaty of Washington to represent to Her Majesty’s Government the advantage that would accrue to both countries by the substitution of a satisfactory Commercial Treaty in lieu of the money compensation to be paid (under arbitration) by the United States, for twelve years’ enjoyment of the coast fisheries of the Dominion. It was felt that if the large value placed by the Canadian people on their fisheries were not reasonably compensated by the results of the arbitration, a feeling of dissatisfaction might be engendered in the Provinces, not conducive to international harmony; and that if, on the other hand, an award were made equal to the confident anticipations of the Provinces, the good feeling restored in the United States by the Treaty of Washington might be sensibly impaired. To merge the matter in a general measure of mutual commercial concession, for the mutual advantage of both parties, and with injury or injustice to neither, seemed the fitting conclusion to be arrived at by the Governments of two great nations. Her Majesty’s Ministers were pleased to adopt the suggestion of the Canadian Government, and the matter having been brought under the attention of the Secretary of State, and through him to the notice of the President of the United States, a friendly response was at once received, and the necessary measures instituted for opening formal negotiations.”

Honourable gentlemen may therefore dismiss from their minds the false impression that the initiation of this negotiation by the gentlemen on the Treasury Benches was in the slightest degree improper or undignified. And I take this opportunity of expressing my regret that heated partisans outside the walls of Parliament should have spoken of the attitude held by the United States Government in these negotiations as if it had been intended to delude or overreach. Nothing could be more unfounded or unjust. The President of the United States, the Secretary of State, and all the other distinguished persons who took an interest in the negotiations, with hardly an excep-

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tion, showed the most friendly feeling towards Canada, and a sincere desire to bring about more satisfactory commercial relations. True, they naturally enough looked at the question from their own point of view—and sought to get an advantageous arrangement for their country; but they never concealed or undervalued the difficulties that stood in the way of success—and to the unsettled condition of the country and the financial difficulties now pressing for adjustment, may, in a great measure, be attributed the unfavourable advice in the matter recently given to the President by the Senate of the United States. And now let me call the attention of honourable gentlemen to the manner in which the negotiations proceeded—and very especially to the fact that all that was sought by the British Plenipotentiaries was simply the renewal, for a term of years, of the old Reciprocity Treaty, and the concurrent abandonment of the Fishery Arbitration. From the American Government came the suggestion of an enlargement of the scope of the old Treaty. Mr. Fish suggested the enlargement of our canals, and he was at once informed that the Canadian Government was ready to treat for their enlargement. Mr. Fish suggested the addition of manufactures to the free list of the proposed Treaty, and here is the reply that was made as officially recorded:—

“In regard to the addition of certain classes of manufactures to the free list under the old treaty, we reminded Mr. Fish that the revenue of the Canadian Dominion was largely obtained from a fifteen per cent. *ad valorem* duty on manufactured goods, and that any articles made free in Canada under agreement with any foreign country must be made *free* to Great Britain. But we added that the Government of Canada was desirous to afford every facility for the encouragement of extended commercial relations between the Republic and the Dominion, in the belief that nothing could tend more to their mutual advantage, not only in a pecuniary sense, but as tending to foster and strengthen those friendly feelings that ought eminently to prevail between two peoples mainly derived from the same origin, speaking the same language, and occupying the geographic position towards each other of the United States and Canada. We conveyed to Mr. Fish the assurance of the Canadian Government, that acting in this spirit, and in the confidence that we would be met in the same spirit by the Government of the Republic, the assent of Canada will be heartily given to any measure calculated to promote the free and fair interchange of commodities, to reduce the cost of transportation, or conduce to the joint advantage of the two countries, so that it be not easily prejudicial to existing industrial interests of the Canadian people.”

It was then suggested that a *projet* of a Treaty should be prepared, to form the basis of discussion. That was agreed to—and a *projet* was accordingly prepared and presented to the American Government by the British Commissioners. It suggested:—

- 1.—That the duration of the Treaty should be 21 years.
- 2.—That the conditions of the Old Treaty of 1854 should be renewed.
- 3.—That the following additional articles should be added to the Free List of the Old Treaty:—

Agricultural implements—to be defined.

Bark, extracts of, for tanning purposes.

Bath bricks.

Bricks for building purposes.

Earth ochres, ground or unground.

Hay.

Lime.

Malt.

Manufactures of iron and steel—to be defined.

Manufactures of iron or steel, and wood jointly—to be defined.

Manufactures of wood—to be defined.

Mineral and other oils.

Plaster, raw or calcined.

Salt.

Straw.

Stone, marble, or granite, partly or wholly cut or wrought.

- 4.—That the Fishery Arbitration provision of the Washington Treaty should be abandoned.
- 5.—That the entire Coasting-Trade of the United States and Canada should be thrown open to the shipping of both countries.
- 6.—That the Welland and St. Lawrence Canals should be enlarged forthwith, so as to admit of the passage of vessels 260 feet long, 45 feet beam, and a depth equal to that of the Lake Harbours.
- 7.—That the Canadian, New York, and Michigan Canals should be thrown open to the vessels of both countries on terms of complete equality; and with full power to tranship cargo at the entrance or outlet of any of the said Canals.
- 8.—That the free navigation of Lake Michigan should be conceded forever to Great Britain, as the free navigation of the St. Lawrence river had been conceded to the United States by the High-Joint Commission, in 1871.
- 9.—That vessels of all kinds built in the United States or Canada, should be entitled

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- 10.—That a Joint Commission should be formed and continued, charged with the deepening and maintaining in efficient condition the navigation of the St. Clair and Detroit rivers and Lake St. Clair.
- 11.—That a similar Joint Commission should be formed and maintained for securing the erection and proper regulation of light-houses on the Great Lakes.
- 12.—That a similar Joint Commission should be formed and maintained to promote the protection and propagation of fish in the inland waters common to both countries.
- 13.—That the citizens of either country should be entitled to letters patent for new discoveries in the other country on the same terms as the citizens of that country enjoyed.
- 14.—That joint action for the prevention of smuggling along the lines should be a subject of consideration and co-operation by the customs authorities of the two countries.

Time was of course needed for consideration of these suggestions, and for inquiry and discussion in regard to them, and it very soon became manifest that the absence of exact knowledge as to the inter-traffic between the Republic and the Provinces in past years, as to the actual operation of the Treaty of 1854 during the thirteen years it was in force, and as to the advantage to be gained by our neighbours from access to our markets in our improved position,—stood greatly in the way of successful negotiation. The misapprehension found to exist as to the condition of Canada, her revenue, her foreign commerce, her shipping, her railway system, and the extent and prosperity of her various industrial avocations was truly marvellous. On every hand, and from very unexpected quarters, you heard it alleged as beyond question that the commerce between the countries in by-gone years had been of little account to them, but always in our favour; that our neighbours bought from us pretty much all we had to sell, while we bought little or nothing from them; that the Reciprocity Treaty made the matter much worse, and enriched us at their expense, and that the abolition of the Treaty of '54 had brought us well nigh to our wits' end. I do not mean to say that such mistakes as these were found among many of the prominent statesmen at Washington, but with a very large proportion of the politicians congregating at the capital such ideas were sincerely entertained and unhesitatingly affirmed. Let me give you an example. I had the good fortune to meet a well-known statesman, equally remarkable for his ability, high personal character and kindness of heart, as for the extreme nature of his protectionist opinions. The subject of the proposed Treaty came up, and I ventured to express the hope that it would receive a more friendly reception from him than had been accorded to a previous one. "What possible good," was his exclamation, "can we get from a Treaty with Canada! When the last Treaty existed, we took everything from you that you had to sell, and you took nothing from us." "Surely," I replied, "you are not stating this seriously." "Of course I am," said he, "surely you don't deny that it was so?" My reply was that I not only denied it, but was prepared to show, beyond the shadow of a doubt, and from the official returns of the United States, that from 1820 up to 1864, the inhabitants of the British Provinces had bought from the United States merchandise and produce to the extent of over \$150,000,000 in excess of what the States had bought from them in the same years. I said I had no faith myself in what was termed "the balance of trade," but if there was any truth in it, the traffic of the United States with the Provinces must be all that could be desired, for, up to the third year before the Treaty was repealed, it always showed a large annual balance against Canada. He was utterly incredulous—indignantly incredulous—though my statement was strictly accurate. But said I,—"Let us suppose that you are correct—let us suppose that during all these past years you bought a vast amount from Canada and we bought very little from you—was that a very great disadvantage to you? Do you think your merchants and traders would have flocked over as they did to the lumber-mills and farm yards and factories and fishing-ports of the Provinces to buy our stuff to the extent of many millions per annum unless they got profit by it? They might have done it once or twice with loss—but would they have done it for fifty years in succession, steadily and largely increasing the amount of the purchases from year to year? And apart from the great profits that must have been realized by the re-sale of the goods, was there not great gain to the United States from the transportation of al

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that stuff overland to your ocean ports, and in shipping it from them in your sea-going vessels to foreign countries?" I made very little impression on my protectionist friend, and his case is but one of a great many similar to it. And, indeed, it is hardly to be wondered at that very great misapprehension should exist in the United States as to our traffic with that country. Until the B. N. A. Colonies were confederated in 1867, all the Provinces were isolated from each other, their public accounts and trade and navigation returns were published separately, if published formally at all; their customs and excise duties were entirely different; and their shipping returns were made up separately, if made up at all. No clear statement of the united traffic of all the Provinces with the American Republic in past years was ever compiled until last year—we, ourselves, in Canada were ignorant of its vast extent—and the absence of reliable data left us open to the misrepresentations of our protectionist opponents in the Republic. Put our traffic together in one account, and hardly could a branch of trade in the United States be named which did not profit by it—but take the traffic of the several Provinces apart, and there was hardly a branch of trade that could not be shown from the example of some one Province to buy nothing of that sort. Upper Canada was shown to send wheat and flour to the United States every year to great amounts—and the attention of western farmers was pointed earnestly to the fact—but it was carefully omitted to be told at the same time, that Nova Scotia, New Brunswick, Newfoundland, and Prince Edward Island took much more of these commodities from the United States than the States took from Upper Canada. Cape Breton and Nova Scotia were shown to send a few hundred thousand tons of coal to the Boston and New York markets—and the indignant protests of Pennsylvania were hurled against such an iniquity—but it was carefully omitted to be told that Upper and Lower Canada took four or five times the quantity of coal from Pennsylvania that Cape Breton and Nova Scotia sent into the States. Just so was it with a very large portion of the commodities we sold to our American friends. Yet it was by such weapons that the false impression was implanted deep on the public mind of the United States, that the traffic with the Provinces was utterly unprofitable to the Republic. It soon, as I have said, became perfectly manifest that these false impressions so created must be removed if satisfactory progress was to be made in the reciprocity negotiations. Reliable returns of the traffic for a long series of years between the countries must be compiled, balances struck, comparisons with other countries exhibited. All this was done—every figure having been taken from the official returns of the United States, and a memorandum on the commercial relations of the two countries was prepared, which is now, I believe, in the hands of honourable gentlemen. How entirely erroneous were the impressions of our neighbours as to our traffic with them in past years, is shown beyond cavil in that document. It shows that the British North American Provinces in the 34 years, from 1820 to 1854, bought merchandise from the United States to the extent of \$167,000,000; that the United States bought from us in the same period goods to the extent of \$67,000,000; and that the so-called "balance of trade" was, therefore \$100,000,000 against the Provinces. It shows that from 1854 to 1866—being the thirteen years during which the Treaty of 1854 was in operation—according to the United States returns (for there is a great discrepancy between their returns and ours), the balance was \$20,000,000, and according to Canadian returns, \$95,000,000 against us, and in favour of the Republic. A large portion of this discrepancy occurred during the last two years of the Treaty's existence, and no doubt arose in large degree from the loose valuations at the Custom-houses on the lines during these years. The memorandum shows further that the gross traffic between the United States and the British Provinces rose in the eight year immediately before the Treaty went into operation, from eight million of dollars in 1845, to nine millions in 1846; to ten millions in 1847; to twelve millions in 1848; to fifteen millions in 1850; to eighteen millions in 1851; and to twenty millions in 1853. In 1854 the Reciprocity Treaty went into operation, and at one jump the traffic went up in that year to no less than thirty-three millions of dollars. In the following year it went to forty-two millions; in 1857, to forty-six millions; in 1859 to forty-eight millions; in 1863 to fifty-five millions; in 1864, to sixty-seven millions; in 1865, to seventy-one millions; and in 1866 (when the Treaty came to an end), to no less than eighty-four millions of dollars. The gross amount of traffic between the countries during the thirteen years of the Treaty's operation amounted, according to the United States returns, to no less than \$671,000,000, and according to the Canadian returns, to \$630,000,000—either of them, a sum which, considering all the circumstances,

must be admitted to be marvellously great. I know not where, in the history of commerce, a parallel of success to this can be found, if we keep in mind that one of the parties to the Treaty had at the time but three millions of population. The memorandum shows also that the purchases from the United States by the British American Provinces during the thirteen years of the Treaty's operations were greater than the purchases from them of China, Brazil, Italy, Hayti, Russia and her possessions, Venezuela, Austria, the Argentine Republic, Denmark and her possessions, Turkey, Portugal and her possessions, the Sandwich Islands, the Central American States, and Japan, in the same years, all put together. It shows further that our purchases during the existence of the Treaty, were of the most valuable character—there having been no less than \$150,000,000 of farm products, \$8,500,000 of timber, \$24,000,000 of miscellaneous, and no less than \$151,000 of general merchandise—a sum to which no other country approached in these years. The memorandum shows also that, in addition to these great commercial exchanges between the countries, an enormous transportation traffic was carried over United States Railways and Canals between the Provinces and Atlantic ports, and *vice versa*. Accurate returns of this traffic do not appear to have been kept until very lately, but in the six years—namely, from 1868 to 1873—for which we have returns, it appears that the merchandise transported for the British American Colonies over American lines was of the total value of \$162,000,000. The memorandum brings out, moreover, from the official statements of United States Commissioners, that our shore fisheries are not of the slight value to the United States that they were placed at in the protocols of the High-Joint Commissioners—but that, on the contrary, they had in the year 1862 over 203,000 tons of shipping engaged in the St. Lawrence fisheries, and 28,000 seamen; that the returns that year considerably exceeded \$14,000,000; that at least 5,000 new seamen were annually broken in for the United States marine service; that 600 sail have in one season fished for mackerel in the Gulf of St. Lawrence, and taken fish to the value of \$4,500,000; and that from 40,000 to 50,000 tons of the United States fishing fleet, worth from \$5,000,000 to \$7,000,000, annually fish near the three-mile line of the Provinces. It shows that three years from the repeal of the Reciprocity Treaty, which deprived United States fishermen of the shore privileges enjoyed under the Treaty, the United States tonnage in the trade had fallen from 203,000 tons in the year 1862, to 62,000 in 1869—a falling off of seventy per cent; that the reconcession of these shore privileges under the Washington Treaty, doubled the tonnage of the American fishing fleet from what it was in 1869, and that it will soon exceed the tonnage of 1862. The memorandum shows yet further that the foreign trade of Canada was not seriously injured, as seems to have been supposed across the lines, by the abrogation of the Treaty; but that, on the contrary, while from 1854 to 1862 our foreign traffic had averaged but \$115,000,000 per annum, it had in the year immediately following the abrogation risen to \$142,000,000 in 1869 to \$145,000,000; in 1870 to \$165,000,000; in 1871 to \$189,000,000; in the year 1872, to \$214,000,000; and in 1873, the seventh year after repeal, to no less than \$240,000,000. But the memorandum brings out another fact worthy of note—that though the repeal of the Treaty did not for an hour stay the increase of our foreign trade, it greatly lessened the proportion of it done with the United States. During the existence of the Treaty the aggregate exchange of commodities with the Republic gradually rose until in the year of its repeal it amounted to 52½ per cent. of our whole foreign traffic. But in the first year after repeal it fell to 42 per cent; in 1868 to 41 per cent; in 1869 to 40 per cent; in 1872 to 36 per cent; and in 1875 to 35 per cent.—And the memorandum discloses another most important fact—that a great change in the character of the traffic between the countries resulted from the repeal of the Treaty. For example, that the price of lumber has gone up so much, and the demand has continued so good, that while we sold to the United States people but five millions of dollars worth in the year before the expiry of the Treaty, and an annual average of but three millions during its whole continuance, we sold in the single year of 1873 over eleven millions of dollars worth. Again, that in regard to wheat, flour, provisions, and other like commodities, of which both countries have a surplus, the effect of the prohibitory duties of the United States has simply been to send the Canadian surplus of these products to compete successfully with the American article in foreign markets where they formerly held sole possession. And still further, it shows that Canada has become a large purchaser of American products in the Chicago and Milwaukee markets, which it carries by the St. Lawrence route for consumption in foreign countries—that

this trade only commenced with the repeal of the Treaty, but in the six years following that event aggregated the large amount of \$46,583,312. And strange enough, in regard to the much abused "balance of trade," it shows that since the repeal of the treaty the balance had gone so systematically against the Republic, and so steadily in favour of the Provinces, that, in the seven years following repeal, a balance of nearly \$52,000,000 had to be settled with our people, by the United States. Nay, it is clearly shown that in spite of all the discouragement that has been thrown in the way of our traffic by high customs duties and custom-house barriers, our annual purchases from the United States are still large enough to keep us in the front rank of their foreign customers; and that with the exception of the British Isles, no country takes as large an amount from them as we do. This memorandum was completed on the 27th of April, and was immediately communicated to Mr. Fish. It was referred to the Treasury Department for examination, and remained in its hands for several weeks. Its facts and figures were closely examined and their accuracy acknowledged fully and frankly. From that time there was a manifest improvement in the impressions as to the character of Canadian commerce, of such persons as took the trouble to read the memorandum, and these were not a few; and the progress of the negotiations was sensibly accelerated. The attention of the United States public press was aroused to the importance of the question—the merits of the proposed Treaty were thoroughly canvassed, and, though severely criticized by the Ultra-Protectionist organs, I have no recollection of any similar measure being received with such general favour by the leading papers of the Republic as was accorded to our *projet*. In New York, the *Tribune*, *Herald*, *Times*, *World*, *Evening Post*, *Express*, *Journal of Commerce*, *Graphic*, *Mail*, and many other leading exponents of public opinion all declared in favour of a new Treaty; and in Boston, Chicago, St. Louis, Cincinnati, and other great cities, the unanimity of opinion among the leading journals was equally remarkable. I cannot pass from this part of the subject without referring to a charge that originated in Philadelphia, and was echoed far and wide over the Continent—aye, even in Canadian journals—that this unanimity of the press was obtained by the corrupt use of Canadian public money. The charge is utterly without foundation—it has not a vestige of truth to palliate its concoction. (Hear, hear.) Not one shilling has been spent illegitimately to promote the negotiation, and a final answer to this and all similar charges is found in the fact that the entire cost of the negotiation to the people of Canada, including all necessary disbursements, will amount to little more than four thousand dollars. The negotiation now went on from day to day; the several clauses of the *projet* were discussed; alterations suggested; modifications adopted; the draught Treaty as it now stands submitted for the approval of the three Governments; and all that remained to make it ready for signature was the clear definition for custom-house purposes of some articles in the free lists, and the correction of an appearance of ambiguity in the wording of one or two passages. It had been understood that Congress would be unable to adjourn before the end of July; but unexpectedly the determination was arrived at to adjourn on the 22nd of June, and that day was near at hand. The Secretary of State suggested that the Draft Treaty, as it then stood, should be sent down by the President of the United States to the Senate for advice, and if favourably entertained by that body, the necessary corrections of language could be made and the Treaty formally executed. It was of course for the United States Government to judge as to the mode of obtaining the sanction of the Senate, and the plan suggested was adopted. The Draft Treaty only reached the Senate two days before the adjournment of Congress, when it was quite impossible to discuss and decide so large and complicated a question as its adoption involved, and the consideration of it was accordingly adjourned to the next ensuing session. We come now, honourable gentlemen, to the consideration of the several provisions embraced in the Draft Treaty as transmitted to the Senate by the President of the United States. And let me say to you very frankly that I do not stand here to-day to contend that the conditions of this bargain are more favourable to Canada than to the United States. On the contrary, I believe that in a commercial treaty between a people of forty million souls and one of four millions, it is almost in the nature of the thing that to the larger country the largest advantage must accrue. But greatly advantageous as this Treaty, if it ever goes into operation, must be to our friends across the lines—there is enough in it, I venture fearlessly to assert, to set the wheels of industry in motion on this side the lines, and to give a new impetus to the development of our great natural

resources, as would amply compensate us for all the concessions we are pledged to in the agreement. I acknowledge the force of all that is said as to the immense advantage possessed by the American people in a contest with a Colony of one-tenth their population, and hardly yet past the first stages of forest settlement. I admit the larger means, the vastly greater experience, and the eminent business sagacity they would carry into the contest—but I have faith enough in the industry, the energy, the enterprise, and the indomitable perseverance of my countrymen, and in the cool blood of our northern clime, to believe that in the long run, and a fair field, Canada would hold her own under all these disadvantages. (Hear, hear.) As you are aware, honourable gentlemen, the Draft Treaty embraces ten propositions: 1st. The concession to the United States of our fisheries for 21 years, and the abandonment of the Washington Treaty arbitration. 2nd. The admission, duty free, into both countries, of certain natural products therein named. 3rd. The admission, duty free, of certain manufactured articles therein named. 4th. The enlargement of our Welland and St. Lawrence Canals. 5th. The construction of the Caughnawaga and Whitehall Canals. 6th. The throwing open to each other reciprocally by both countries, the coasting trade of the great inland lakes, and of the St. Lawrence river. 7th. The concession to each other on equal terms of the use of the Canadian, New York, and Michigan Canals. 8th. The reciprocal admission of vessels built in either country to all the advantages of registry in the other. 9th. The formation of a joint commission to secure the efficient lighting of the great inland waters common to both countries. And 10th. The formation of a joint commission to promote the protection and propagation of fish on the great inland waters common to both countries. Now, then, let us examine these propositions *seriatim*. The first, second, and seventh of them go naturally together, and they need no comment. They embrace simply the conditions of the old Treaty of 1854, which operated so favourably for us, and so much more favourably for the United States. The third proposition—as to manufactures—is the only item that has met with bitter opposition, and that, strangely enough, from all three countries. I will leave it for the present and return to it again. The fourth proposition, for the enlargement of our existing canals, is one eminently for the advantage of the United States, and involves a very large expenditure on our part. It is impossible to estimate the enormous annual gains that must result to the farmers of the Western States when vessels of 1,000 or 1,200 tons shall be able to load in the upper lake ports and sail direct to Liverpool—free from transhipment expenses, brokers' commissions, way-harbour dues and ocean-port charges, and return direct to the prairies with hardy immigrants and cargoes of European merchandise. Canada, no doubt, would have her share of benefit from all this—but it could not be compared for a moment with that of the great North-western and some of the Middle States. The fifth proposition—for the construction of the Caughnawaga Canal—would be also an immense boon to the United States. It would open up to the dense manufacturing population of New England, for the first time, a direct water communication of their own with the great West; it would enable them to load ships of 1,000 tons at their Lake Champlain ports with merchandise for the Prairie States and bring them back freighted with farm produce; and when the Whitehall Canal should be enlarged to Troy, and the improvements of the Upper Hudson completed to deep water, where in the wide world could be found so grand a system of internal water navigation as that stretching, as it then would, in one continuous ship channel from New York on the Atlantic, to the west end of Lake Superior, and possibly ere long, to the eastern base of the Rocky Mountains. Canada, too, would have her share of profit in all this. Her great lumber interests on the Ottawa and its branches would find full advantage from it, and the enterprising farmers of the middle and eastern counties of Ontario would have the New England market, with its three-and-a-half millions of manufacturing population, opened to their traffic. The sixth proposition is the concession to each other of the inland coasting-trade, and nothing could be done more sensible or more profitable to both parties. Our season of navigation on the Lakes is short—the pressure for vessels in particular trades at special times is very great on both sides of the lakes, and freights advance to unreasonable rates. Cheap transportation is a foremost question in this Western industrial world, and what can be conceived more absurd than to see, as is often seen, large quantities of produce lying unshipped for want of vessels, because foreign bottoms cannot take freight from one port to another in the same country! What the United States could fear from the competition of our limited inland marine, with the 5,576

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vessels of all kinds, and an aggregate tonnage of 788,000 tons, it is difficult to imagine. The eighth proposition, for the reciprocal admission of vessels built in either country to registry in the other, is generally regarded as highly advantageous to this country, and, no doubt, such is the fact. But I confess I cannot see why it ought not to be regarded as infinitely more advantageous to the United States. During the civil war the merchant vessels of the Republic were sold in large numbers to foreign owners, and acquired foreign registers; and notwithstanding that ship-building had almost disappeared from the United States in consequence of an extreme protectionist policy, the law absolutely forbade their being bought back or vessels of foreign build being purchased in their room. The consequence is, that at this moment, nearly the entire passenger traffic of the Atlantic is in the hands of foreigners—a vast proportion of the freight of merchandise from and to foreign countries is also in the hands of foreigners—and only two months ago we had the startling statement made officially by Mr. Brewster, the very able Secretary of the United States Treasury, that no less a sum than one hundred millions of dollars is paid annually by the people of the United States to foreign ship-owners for freights and fares. Now, a large portion of these ships, which the people of the United States require so urgently, can be as well built in St. John and Halifax and Quebec, and at less cost than in any other country. Why then deprive American citizens of the privilege of buying them from us, and sailing them as their own? We are told that American ship-building is reviving, but were it to revive with all the rapidity the most sanguine could desire, it could not keep pace with the wear and tear of the present reduced marine and the annually increasing demand, much less begin to supply the vacuum created since the war. The 9th and 10th proposals are for the appointment of Joint Commissions for the care of the lighthouses and the fisheries of the inland waters common to both countries; but as to these there is no difference of opinion, and no doubt of the great mutual advantage that might flow from the proposed concerted action in regard to them. These, then, are the whole of the items; and now let us return to the one we passed by—the list of manufactures. Now, honourable gentlemen, I shall not allege for one moment that there is no ground whatever for the loud outcries we have heard from protectionist manufacturers against the admission of their wares to the free list of the Treaty. That some would have suffered by the competition it would have entailed, I readily admit—for in all avocations there are men whose want of experience or want of energy or deficiency of capital unfit them for such a contest. But while all our sympathies must have gone heartily with such men in these circumstances, had the Treaty been consummated, I cannot think that this great measure, affecting advantageously, as it would have done, so large a proportion of our industrial population, ought to have been given up simply because some among us might have suffered from its provisions. Are there not always sufferers by every new measure of taxation—by every change of the tariff—by every new municipal assessment scheme? And yet who dreams of rejecting a great measure of public policy because such individual hardships unfortunately attend them? I cannot, however, help thinking that many of the gentlemen who have been complaining most loudly of their threatened ruin would have been more frightened than hurt had it gone into effect. It cannot be an unmixed evil to exchange a market of four millions of buyers for one of forty millions, and I know some shrewd manufacturers among us who heard with deep regret of the action of the American Senate. It is not to be doubted, however, that a great deal of the alarm which has been professed in reference to this section of the scheme, has arisen from the parties not knowing exactly what the Treaty proposed. I have myself met many persons who supposed that they would be most injuriously affected by it, but who found on a little inquiry that their articles were not in the slightest degree affected. A curious instance of this was seen in the excited meeting of New York druggists to denounce the injurious influence of the treaty on their trade—though not an article in their business was touched by its provisions. Only within the last few days I met a most intelligent gentleman who was positive that his business was to be very much injured, if not destroyed; but it turned out, after a little conversation, that the article he mainly manufactured was not at all affected by the Treaty. And there have been many such cases among those loudest in their protestations. A great deal of the indignation, too, and a great deal of the eloquence has proceeded from parties who were angry—not because their wares were included in the scheme, but because they were excluded from it. But, honourable gentlemen, for my own part, I am ready to meet all objections to this part of the proposed Treaty on higher

and broader grounds. I contend that there is not one article contained in the schedules that is a fit object of taxation—not one that ought not to be totally free of duty either in Canada or the United States, in the interest of the public. I contend that the Finance Minister of Canada who—Treaty or no Treaty with the United States—was able to announce the repeal of all customs-duties on the entire list of articles in schedules A, B, & C—even though the lost revenue was but shifted to articles of luxury—would carry with him the hearty gratitude of the country. I call the attention of the Senate earnestly to this fact—that nearly every article in the entire list of manufactures is either of daily consumption and necessity among all classes of our population, or an implement of trade, or enters largely into the economical prosecution of the main industries of the Dominion. Let me read to you the whole list :—

Agricultural Implements, all kinds.
 Axles, of all kinds.
 Boots and shoes, of leather.
 Boot and shoemaking machines.
 Buffalo robes, dressed and trimmed.
 Cotton grain bags.
 Cotton denims.
 Cotton jeans, unbleached.
 Cotton drillings, unbleached.
 Cotton plaids.
 Cotton tickings.
 Cottonades, unbleached.
 Cabinet-ware and furniture, or parts thereof.
 Carriages, carts, waggons, and other wheeled vehicles and sleighs, or parts thereof.
 Fire-engines, or parts thereof.
 Felt covering for boilers.
 Gutta percha belting and tubing.
 Iron—Bar, hoop, pig, puddled, rod, sheet, or scrap.
 Iron nails, spikes, bolts, tacks, brads, or springs.
 Iron castings.
 India rubber belting and tubing.
 Locomotives for railways, or parts thereof.
 Lead—Sheet or pig.
 Leather—Sole or upper.
 Leather—Harness and saddlery.
 Mill or factory or steamboat fixed engines and machines, or parts thereof.
 Manufactures of marble, stone, slate, or granite.
 Manufactures of wood solely, or of wood nailed, bound, hinged, or locked with metal materials.
 Mangles, washing machines, wringing machines, and drying machines, or parts thereof.
 Printing paper for newspapers.
 Paper-making machines, or parts thereof.
 Printing type, presses and folders, paper cutters, ruling machines, page numbering machines, and stereotyping and electrotyping apparatus, or parts thereof.
 Refrigerators, or parts thereof.
 Railroad cars, carriages, and trucks, or parts thereof.
 Satinets of wool and cotton.
 Steam engines, or parts thereof.
 Steel, wrought or cast, and steel plates and rails.
 Tin tubes and piping.
 Tweeds, of wool solely.
 Water-wheel machines and apparatus, or parts thereof.

These articles were selected with a triple object. The first was, as I have already stated, that they should be articles of common daily use among the people or affecting the prosecution of our leading industries. The second was that they should be of such a character as to be difficult to smuggle across the lines, and easy of identification as the genuine production of Canada or the States. And the third was that they should be as far as possible the productions of branches of industry natural to Canada and the United States, and in which a considerable inter-traffic between the two countries might reasonably be expected. And if the list is carefully examined I think it will be admitted that the articles fairly fulfil these three conditions. Could anything be more impolitic than the imposition of customs duties on such articles as these? Time was in Canada when the imposition of duty on any article was regarded as a misfortune, and the slightest addition to an existing duty was resented by the people. But increasing debt brought new burdens—the deceptive cry of “incidental protection” got

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a footing in the land—and from that the step has been easy to the bold demand now set up by a few favoured industries that all the rest of the community ought to be, and should rejoice to be, taxed 17½ per cent. to keep them in existence. And it is remarkable how small a portion of the community are concerned in the maintenance of this injustice. I hold in my hand an accurate return of the men, women, and children personally employed in all the industries that could possibly have been affected either advantageously or injuriously by the treaty, had it gone into operation—and it appears that the entire number is 68,813. Of these, a considerable number would practically not be affected at all—for they have no protection now and don't want any; a large number would only be affected in a small part of their business; and a very large number would be advantageously affected by the Treaty. The number who could honestly declare that "ruin" to them would be the result, would be small indeed. And it is not unworthy of note how very small are the contributions of the industries that might be affected by the Treaty to the foreign exports of the country. In the year ending 30th of June, 1874, the exports of domestic products were as follows:—

Products of the Farm	\$34,269,311
Products of the Forest	26,817,715
Products of the Fisheries	5,292,368
Products of the Mine	3,977,216
New ships	796,675
Miscellaneous	419,800
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	\$71,573,085
Manufactures	2,353,663
	<hr/>
Total	\$73,926,748

The amount of manufactures exported that year was, therefore, a little over two millions of dollars—but I hold in my hand a return of the articles that made up this amount, and I find that several hundred thousand dollars of it could not fairly be classed as manufactures at all; that more than half of the remaining amount is made up of articles not protected now; and that the contributors who are protected now and could be injuriously affected by the Treaty are few in number and very small exporters. And now let us place in contrast with this the great agricultural interest with its half million of hardy workers—which has no protection—which feeds the whole people, and contributes besides annually to the foreign exports of the Dominion commodities to the value of thirty-four millions of dollars. I hold in my hand a return of the customs duties levied on agricultural products going into the United States; and to show the advantage that would have accrued to our farmers from the operation of the Treaty, I will now read some of the items:—

Animals	20 per cent.
Beef	1 c. per lb.
Butter	4 c. per lb.
Cheese	4 c. per lb.
Honey	20 c. per gallon.
Lard	2c. per lb.
Meats, (smoked, &c.)	35 per cent.
Pelts	10 per cent.
Pork	1 c. per lb.
Sheepskins	30 per cent.
Tallow	1 c. per lb.
Wool (worth 32c and under)	10 c. per lb., and 11 per cent.
Do (worth over 32 c.)	12 c. " 10 "
Barley	15 c. per bushel.
Beans	10 per cent.
Bran	20 per cent.
Flax (undressed)	\$20 per ton.
Do (dressed)	\$40 per ton.
Flax-seed	20 c. per bushel.
Flour	20 per cent.
Fruit (green)	10 per cent.
Hay	20 per cent.
Hops	5 c. per lb.
Indian Corn	10 per cent.
Malt	20 per cent.

Maple Sugar.....	20 per cent.
Meal (oat).....	3 c. per lb.
Do (corn).....	10 per cent.
Oats.....	10 c. per bush.
Peas (seed).....	20 per cent.
Do (vegetable).....	10 per cent.
Do (split).....	20 per cent.
Rye.....	15 c. per bush.
Seeds.....	20 per cent.
Tobacco.....	35 c. per lb.
Vegetables.....	10 c. per lb.
Wheat.....	20 c. per bush.

All these duties would have been swept away and the American market thrown freely open for all farm products. The great lumber interest, too, in which 100,000 men are said to be engaged—which has no protection—which not only supplies our home market, but sends 27 millions of dollars worth of lumber annually to foreign countries, and employs a large fleet of vessels in its traffic, how would it have been affected by the operation of the Treaty? Why it would have swept away an average duty of 20 per cent. from the entire exportation to the States. And just so would it have been with our great mineral interest. Seventy-five cents per ton now levied on Cape Breton and Pictou coal would have been abolished, and the New England markets would have been free for our coal trade. Twenty per cent. on iron ore and one and a-half cents per lb. on lead ore, would also have disappeared. The great coast fishery interest would also have been largely benefited—for the American market would have been secured to it for twenty-four years to come. On the whole, therefore, I think it will be safe to come to the conclusion that, however a portion of our manufacturing interests might have been affected by the Treaty, the result on the large industries of the Dominion could not have been anything but beneficial. I come now, honourable gentlemen, to the objections which have been urged against the Treaty from such quarters as entitle them to a formal answer. The first of these is the allegation that the Treaty discriminated against Great Britain, in favour of the United States. Nothing could be more unfounded than this. It was perfectly understood from the opening of the negotiations that no article could be free from duty in regard to the United States that was not also free with regard to Great Britain, and nothing else was ever contemplated for a moment. The other objections which have been made I find so clearly formulated in a memorial of the Dominion Board of Trade, and clothed in such unusually temperate language, that I should answer them *seriatim*. And I venture to believe that a very cursory examination will show how very little force is contained in the whole of them. The first objection of the Board is in regard to what has been styled "the sliding scale," and about which we have heard a very great deal for many months past. In the first place, then, I have to say that the gradual reduction of the existing customs duties was not part of the Treaty, but merely a mode of putting the Treaty in operation as easily as possible for all parties concerned. It was suggested merely as a means of overcoming two difficulties found to exist, not only in the United States but in Canada as well. It was supposed to be not undesirable to give manufacturers some time of preparation for the change by gradually reducing the existing duties on foreign goods. Moreover, had the duties gone off in one day, the revenues of both countries would have been seriously affected, and the simultaneous imposition of new taxes to replace the loss of the revenue, might have been a difficult task. But, in truth, the importance of this matter has been absurdly exaggerated. It has been totally ignored that—though the duties of the United States on fine manufactured goods are enormously high—on the articles we send them the average is only about 24 per cent. Now, one-third of this coming off would have made their rate for the first year 16 per cent., while ours would have been nearly 12, and for the second year their 8 per cent. against our 6; and at the end of the second year all the duty would have come off in both countries. Moreover, the important fact seems to have been forgotten or concealed, that we would have had some compensation for that small sliding-scale disadvantage, in the fact that the coasting trade and ship registry clauses would have gone at once into operation, while the enlargement of our canals could not have become available before 1880. And to sum up the matter it is by no means certain that the sliding-scale might not have been dispensed with altogether, for in the Customs Acts giving effect to the Treaty, clauses would, no doubt, have been inserted, giving the two Governments power by proclamation to put

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the whole Treaty in force at any earlier moment they might mutually find convenient. The second objection of the Board of Trade is the danger they see in a promise to complete the canal works by 1880. I dare say the Canadian Government carefully considered this matter before they committed themselves to it, and had the best advice upon the point that skilled engineers could afford them; and I venture to believe that my honourable friend in the other Chamber, who so admirably presides over the Public Works Department, was as competent to judge of what was fitting to be done in the premises as any man in Canada. The third objection is that in the opinion of the Board of Trade the entire ocean coasting trade of the United States, should have been conceded to Canada. No doubt—but probably the other party had something to say to that. The fourth objection of the Board is that the right of obtaining United States registry for Canadian ships cannot be regarded as a valuable concession—seeing that Canadians, instead of keeping their ships and sailing them, might be seduced into selling them, and thereby transfer to the Americans the great profits of the carrying-trade. I venture to think this objection is not worthy of a reply. The fifth objection of the Board is, that the Caughnawaga Canal should not have been stipulated to be built until the construction of the Whitehall Canal was absolutely secured. The Canadian Government thought otherwise, and I venture to believe they were right in what they did. The chief interest of the United States may be “in the opening up of a new route to the ocean”—but a very important interest of Canada is to open up a new water route from New England to the West. The sixth objection of the Board is, that the right of re-entry of goods into the country of their production should have been provided for, but was not. All goods placed in bond can now be re-entered in the country from whence they came. Surely the Board cannot mean that broken packages of goods should be returned? The seventh objection of the Board is, that it cannot tell whether goods manufactured in either country must be composed entirely of native materials. Certainly not. The eighth, and last, objection is, that all consular fees and certificates should have been abolished by the Treaty, but were not. It is by no means clear that this would have been an advantage. The hon. gentleman then proceeded to refer to the recent action of the United States Senate on the Draft Treaty and to its return to the President with the advice that it was inexpedient to proceed with it. He explained that the proceedings of the Senate had been taken in executive session and were therefore strictly secret, but the probability was that no full discussion of the matter had been had in consequence of the shortness of the session, the absorbing interests of the questions now agitated and the large financial deficit that had to be met by the imposition of new taxes. The fate of the negotiation was, however, settled for the present, but the agreement that resulted from it was on record, and he did not doubt would yet make its appearance again, and form the basis of a new and more successful negotiation. It took six years to conclude the negotiation for the Treaty of 1854, and not a few delays and rejections occurred in that time. He totally misconstrued the present temper of the American public mind if a great change on the subject of protection and finance and foreign trade was not approaching; and when that day arrived the large and practical scheme embraced in the Draft Treaty will hardly be forgotten. But be that as it might, it was not for the people of Canada to be influenced by any such anticipation. They had shown their ability to open new markets for themselves when the American market was closed against them, and the clear path for them was to follow up, with redoubled energy and perseverance, the policy on which they had entered. Let the Americans load their industries with customs' duties as they choose; be it the firm policy of Canada to remove every barrier in the way of commercial extension, to repeal all duties on raw materials, on articles used in manufacturing, and on the common necessities of daily life, and to replace the revenue lost, if needed, by a wiser and cheaper system of taxation; let them seek to develop their great national industries, and especially the agricultural, shipping, fishing, mineral, and lumber industries; let them open up new markets adapted to their traffic, and let the Canadian flag be found floating on every sea. The honourable gentleman concluded by apologizing for detaining the House so long, and resumed his seat after speaking for two hours.

EXTRACTS FROM THE FRENCH CUSTOMS TARIFF.

(*The General Tariff.*)

VALUATIONS AND PRE-EMPTIONS.

Art. 4.

Should the Customs have reason to believe that the goods have been declared under their value, they possess the right of seizing them, upon paying to the importer thereof the price declared in the invoice, plus 5 per cent., in the case of goods entered under the conventional tariff, or plus 10 per cent., if the goods come under the general tariff. In such a case, the importer may claim in writing an immediate appraising of the goods through experts. The Customs have the same privilege in case they do not wish to avail of their right of pre-emption. The decision of the arbitrators must be rendered within a fortnight.

If the value determined by the experts is admitted as the correct one, or shows that the under-valuation of the goods is less than 5 per cent., the duties are settled on the value originally declared. If the goods have been under-valued 5 per cent. or under 10 per cent., the Customs may exercise their right of pre-emption or collect the duties on the value fixed by the experts; if the experts show that the under-valuing exceeds 10 per cent. or more, the Customs may exercise their right of pre-emption or collect duties on the value settled by the experts, plus 50 per cent. as a fine.

If the value fixed by the experts exceeds that declared by 5 per cent., their fees will have to be paid by the importer; if it be the other way, the Customs will be responsible for them.

SUPPLEMENTARY DUTIES.

Art. 5.

Beer, alcohols, liqueurs, varnishes containing methylated spirits, ether, colloidion, chloroform, playing-cards, and various products whose basis is soda, are subject, on being imported, to supplementary taxes added, as far as practicable, to the rates given in the conventional tables. These taxes are in compensation of the equivalent taxes inflicted upon French manufactures.

GOODS OMITTED IN THE TARIFF.

Art. 10.

All goods which do not appear in the table of duties or which are not assimilated to others will be treated as the article the most analogous to them.

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TARIFF OF FRENCH CUSTOMS (GENERAL).

(Duties are stated in francs and centimes).

WOOD AND MANUFACTURES OF WOOD.

Boxwood, free of duty.

Wood for cabinet-making purposes, sawn of a thickness over two decimetres, free.

Boxwood—over 2 dec. thick—1 f. per 100 kilos.

Other woods for cabinet-making purposes, coming from countries out of Europe, \$1.20 per 100 kilos.

Logwood, for dyeing purposes, free of duty.

Laths, 10 centimes per 100 kilos., net.

Wooden barrels, with iron hoops, 10% *ad val.*

Wooden boxes, f. 37. 20 c. per 100 kilos., net.

Button-moulds, f. 15. 60 c. per 100 kilos.

Shovels, forks, rakes, dishes, spoons, forks, bowls and other household articles, 18% *ad valorem*.

Wooden beams, even finished, free.

Walnut stocks, for guns, 18% *ad valorem*.

SUGAR.

Sugar. The duties are prohibitory, ranging from f. 63 to f. 70. 50 c. per 100 kilos., according to quality, and locality it is imported from.

DISTILLED LIQUORS.

Alcohols,—

Brandy in bottles..... f. 30 per hectolitre.

do in bulk..... “ “

Other alcohols..... “ “

Liqueurs..... f. 35 “

Vins de liqueur..... f. 20 “

Other wines..... f. 5 “

Cider, perry and verjuice..... f. 2. 40 c. “

IMPORTED GOODS FREE OF DUTY.

N.B.—These goods merely pay a duty of 3 francs per 100 kilos., on the gross weight.

Wooden matches.

Slates, for building purposes, rough.

Oats, seed and meal.

Tar of all sorts.

Fresh butter.

Firewood in logs or faggots.

Walnut, rough or sawn.

Oak.

Woodwork, such as masts, topmasts, spars and gaffs.

Wood, other than oak or walnut, squared or sawn, having a thickness exceeding 80 millimetres.

Mushrooms, dried or fresh.

Hemp, crude, combed.

Hair, or goods manufactured from hair.

Horsehair, whether prepared or not.

Copper, pure or alloyed with zinc (first fusion), in ingots, plates or scrap, and in sheets for lining ships; also copper filings.

Bark, for tanning purposes.

Flour and dried vegetables.
 Iron ore.
 Filaments of jute, flax and hemp, and of others not denominated, in the stalk, in the form of tow, or combed.
 Hay, and other fodder.
 Rough castings, employed in ship-building.
 Seeds.
 Graphite.
 Medicinal herbs.
 Lobsters.
 Wool, grown out of Europe.
 Books, printed in France and re-imported within five years.
 Maize, flour and seed.
 Grindstones.
 Honey.
 Barley, seed and flour.
 Woodwork ; empty barrels, with wooden hoops ; common brooms.
 Straw (of cereals.)
 Untanned sealskins.
 Prepared skins, parchment, vellum.
 Furs of all kinds, from countries out of Europe.
 Whetstones, rough.
 Pumice stone.
 Lead ore, scrap filings, rough, ingots.
 Fresh water fish, including salmon, whiting, shad and mullet.
 Potatoes.
 Buckwheat, seed and flour.
 Rye, seed and flour.
 Filamentous vegetables, even in twist or combed.
 Zinc ore, in sheets, for ship-lining, in rough ingots, scrap, filings.

SILK.

Silk, combed floss, f. 10 per 100 kilos., gross.
 Silk thread, f. 25 to f. 120 per 100 kilos., net, according to measurement per kilo.
 Velvets and manufactured silks come under conventional tariff.
 Duties are most prohibitory.

COTTON.

Cotton in the crude state, f. 3 per 100 kilos., net.
 Cotton threads. The duties are prohibitory, ranging from f. 15 to f. 300 per 100 kilos., net.
 Duties on cotton and linen fibres are of a prohibitory nature.

LEATHER.

Prepared hides, i.e., rough, tanned.
 Other—Goat skins, f. 10 per 100 kilos., gross.
 “ Pig skins, f. 240 “
 “ Layer skins, f. 54 “
 “ Small do, f. 144 “

IRON AND MANUFACTURES OF IRON.

Anchors, weighing under 250 kilos, 18 f. per 100 kilos., net.
 Anchors, weighing over 250 kilos, 12 f. “
 Iron ships' cables, f. 45 per 100 kilos., net.
 Iron bars, round or square. The duty varies from f. 12 to f. 16. 80 c. per 100 kilos., according to width and thickness.

Iron plates, f. 24 per 100 kilos., gross.

Iron in bars for tires, f. 8 per 100 kilos.

Iron wire, even lined with other metal, f. 36 per 100 kilos., net.

Steel in bars, of all descriptions, f. 36 per 100 kilos., net.

Scrap iron, f. 9. 60 c. per 100 kilos., gross.

Agricultural implements, (simple, not having compound parts) such as scythes f. 144 per 100 kilos., net.

Sickles, f. 96 per 100 kilos., net.

Machinery. Duties range from 18 f. to 240 f. per 100 kilos., net.

Tools, from 60 f. to f. 210 per 100 kilos., net.

The majority of articles manufactured from iron ore come under the conventional tariff. Canada has no conventional tariff with France.

Circular saws. The duties are prohibitory, ranging from f. 132 to f. 240 per 100 kilos.

WOOL AND FABRICS.

Wool. No duty for countries having a conventional arrangement with France.

Wool, combings, f. 84 per 100 kilos, net., general tariff. Conventional tariff, f. 25 per 100 kilos., net.

Wool, dyed, f. 120 per 100 kilos., general tariff; f. 25 per 100 kilos., net, conventional tariff.

Duties on woollen fabrics are of a prohibitory nature.

FLOUR AND GRAIN.

Wheat { Seed, 60 centimes } per 100 kilos., gross.
 { Flour, f. 1. 20 c. }

Rye, maize, barley, buckwheat and oats, flour and seeds, f. 3 per 100 kilos.

Grain, pearled, f. 3 per 100 kilos., gross.

FLAX AND HEMP.

Hempen ropes, f. 30 per 100 kilos., net.

Sparte ropes, f. 6. per 100 kilos., gross.

Ropes, cables and hawsers, f. 15 per 100 kilos., net.

The duties on thread manufactured from either flax, jute or hemp are of a prohibitory nature, ranging from f. 45. 60 c., to f. 344. 40 c. per 100 kilos., net.

HATS AND CAPS.

Hats made from bark fibre or palm fibres or sparte, 10 f. per 100 kilos., gross.

Felt hats. Those in silk felt, f. 1. 80 c. per hat.

VARIOUS EUROPEAN TARIFFS.

Extracted from a RETURN to an Order of the Honourable the (British) House of Commons, dated 1st May, 1876:
RETURN "of the rates of Import Duty levied in European Countries and the United States, upon the Produce and Manufactures of the United Kingdom."
(Duties in force, so far as ascertained, at date of issue of this Return, October, 1876).

(Sir Charles Adderley.)

Ordered by The (British) House of Commons, to be printed, 1st May, 1876.

FRENCH TARIFF ON BRITISH GOODS UNDER TREATY.

YARNS AND THREAD.—COTTON.

TARIFF CLASSIFICATION.		English Equivalents.		
		£	s.	d.
Single :				
Unbleached, of 20,500 mètres or less to the half kilo-				
gramme or 1 1-10 lbs. avds.	Cwt.	0	6	1
Of 20,500 mètres to 30,500 mètres	"	0	8	2
" 30,500 " to 40,500 "	"	0	12	2
" 40,500 " to 50,500 "	"	0	16	3
" 50,500 " to 60,500 "	"	1	0	4
" 60,500 " to 70,500 "	"	1	4	5
" 70,500 " to 80,500 "	"	1	8	5
" 80,500 " to 90,500 "	"	1	16	7
" 90,500 " to 100,500 "	"	2	0	8
" 100,500 " to 110,500 "	"	2	8	9
" 115,200 " to 120,500 "	"	2	16	11
" 120,500 " to 130,500 "	"	3	5	0
" 130,500 " to 140,500 "	"	4	1	3
" 140,500 " to 170,500 "	"	5	1	7
" 170,500 " and above	"	6	1	11
Bleached		15 per cent. above the duties on unbleached.		
Dyed				
		10s. 2d. the cwt. above the duty on unbleached.		
Twisted in two strands :				
Unbleached		30 per cent. above duty on single unbleached.		
Bleached				
		15 per cent. above twisted unbleached.		
Dyed		10s. 2d. the cwt. above twisted unbleached.		
Warped Yarns :				
Unbleached		30 per cent. above the duties on single unbleached.		
Bleached				
		15 per cent. above the duty on warped unbleached.		
Dyed		10s. 2d. per cwt. above warped unbleached.		

Yarns of three or more threads, grey, bleached or dyed :

Single twist.....	1000 yds.	0	0	$\frac{3}{4}$
Double or cable twist.....	"	0	0	$\frac{1}{4}$

NOTE.—Yarns mixed with other materials will pay as cotton, provided the cotton predominates in weight.

YARNS AND THREAD.—LINEN, HEMPEN AND JUTE.

Of Linen or Hemp :

Single :

Unbleached, of 6,000 mètres or less to the kilogramme, 1-5lbs. avds.	Cwt.	0	6	1
Above 6,000 mètres and under 12,000 mètres	"	0	8	2
" 12,000 " " 24,000 "	"	0	12	2
" 24,000 " " 36,000 "	"	0	14	8
" 36,000 " " 72,000 "	"	1	4	5
" 72,000 " and above	"	2	0	8

Bleached or dyed :

Of 6,000 mètres or less to the kilogramme	"	0	8	2
Above 6,000 mètres and under 12,000 mètres	"	0	11	0
" 12,000 " " 24,000 "	"	0	16	3
" 24,000 " " 36,000 "	"	0	19	6
" 36,000 " " 72,000 "	"	1	12	6
" 72,000 " and above	"	2	14	1

Twisted :

Unbleached	} 30 per cent. above the duty on single unbleached, according to class.
Bleached or dyed	
	} 30 per cent. above the duty on single bleached or dyed, according to class.

NOTE.—Linen and hemp yarns mixed with other materials will pay as yarns of full flax and hemp, provided the flax or hemp predominates in weight.

Of Jute :

Unbleached :	
Less than 1,400 mètres to the kilogramme	Cwt. 0 2 0 $\frac{1}{2}$
From 1,400 to 3,700 mètres to kilogramme	" 0 2 5 $\frac{1}{2}$
" 3,700 to 4,200 " "	" 0 2 10 $\frac{1}{2}$
" 4,200 to 6,000 " "	" 0 4 0 $\frac{1}{2}$
Above 6,000 mètres.	} Same duties as on linen yarns.
Bleached or dyed :	
Less than 1,400 mètres to kilogramme	Cwt. £ s. d. 0 2 10 $\frac{1}{2}$
From 1,400 to 3,700 mètres	" 0 3 8
" 3,700 to 4,200 "	" 0 4 0 $\frac{1}{2}$
" 4,200 to 6,000 "	" 0 5 8 $\frac{1}{2}$
Above 6,000 mètres ...	} Same duties as on linen yarns.

NOTE.—Jute yarns mixed with other materials will pay as yarns of pure jute, provided that the jute predominates in weight.

YARNS AND THREAD.—SILK.

Of Waste Silk, single and twisted, unbleached, bleached, blue or dyed :—	£ s. d.
Of 80,500 mètres and less to the kilogramme (2 1-5 lbs. avoirdupois).....	Cwt. 1 10 6
Of more than 80,500 mètres to the kilogramme	" 2 8 9
Of pure silk, all kinds	Free.

YARNS AND THREAD.—WOOLLEN AND WORSTED.

Single, bleached or not, undyed, of pure wool, measuring to the kilogramme (2 1-5 lbs. avoirdupois) :—

1,000 to 10,000 mètres.....	Cwt.	0	4	0½
10,001 " 15,000 "	"	0	6	1
15,001 " 20,000 "	"	0	8	2
20,001 " 30,500 "	"	0	10	2
30,500 " 40,500 "	"	0	14	3
40,500 " 50,500 "	"	0	18	3
50,500 " 60,500 "	"	1	2	4
60,500 " 70,500 "	"	1	6	5
70,500 " 80,500 "	"	1	10	6
80,500 " 90,500 "	"	1	14	7
90,500 " 100,500 "	"	1	18	7
100,500 mètres and above	"	2	0	8

Double, for weaving, bleached or not.....	{	30 per cent. above the average duty on undyed single yarns.
Duble, for embroidery, bleached or not.....		Double the duty on single yarns.
Dyed, single or double	{	10s. 2d. per cwt. above the duty on undyed.

NOTE.—Yarns of alpaca, llama, vicuna, or camel's hair, will pay as woollen yarns. Woollen yarns mixed with other materials, as cotton, linen, &c., will pay as woollen yarns, providing the wool predominates in weight.

Yarn of goat's hair.....	Cwt.	0	9	9
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WOVEN MANUFACTURES—COTTON.

Cotton tissues, plain, twilled, ticks—unbleached:—

1st. Class.—Weighing 11 kilogrammes and more per 100 square mètres (20½ lbs. to the 100 square yards):	Cwt.	1	0	0
Of 35 threads and less to the 5 square millimètres.				
Of 36 threads and above	"	1	12	6
2nd. Class.—Weighing from 7 to 11 kilogrammes exclusively, per 100 hundred square mètres (12 9-10 lbs. to 20½ lbs. to the 100 square yards):	"	1	4	5
Of 35 threads and less to the 5 square millimètres.				
Of 36 to 43 threads				
Of 44 threads and above				
3rd. Class.—Weighing from 3 to 7 kilogrammes exclusively, per 100 square mètres (5½ to 12 9-10 lbs. to the 100 square yards):	"	1	12	6
Of 27 threads and less to the 5 square kilométrés.				
Of 28 to 35 threads				
Of 36 to 43 threads				
Of 44 threads and above	"	3	17	3
	"	6	1	11

NOTE.—Unbleached cotton, and cotton and linen tissues are admitted free of duty, to be printed or dyed in France for re-exportation.

Tissues bleached ..	{	15 per cent. above the duty on unbleached.		
" Dyed		10s. 2d. per cwt. above the duty on unbleached.		
" Printed		15 per cent. ad val.		

Cotton velvets and Fustians:

Made as silk velvets:	Cwt.	1	14	7
Unbleached				
Dyed or printed	"	2	4	8
Other kinds, cords, moleskins, &c., unbleached	"	1	4	5
Dyed or printed	"	1	14	7

Tissues, unbleached, grey cloths, plain or twilled, weighing less than 3 kilogrammes ¹ / ₁₀ to the 100 square metres (5 ¹ / ₁₀ lbs to the 100 square yards).....	15 per cent. ad val.
Quiltings, dimities, stripes and checks, damasks and brilliants, counterpanes and blankets.....	15 per cent. ad val.
Net or tulle, plain or embroidered.....	" " "
Lace and blonde.....	5 " "
Gauzes and muslins, embroidered or figured in the loom, for furniture or hangings.....	10 " "
Embroidery.....	" " "
Ready-made clothing, wholly or partly made up.....	15 " "
Tissues of cotton, mixed with other materials, provided the cotton predominates in weight.....	" " "
Articles not enumerated.....	" " "

WOVEN MANUFACTURES—LINEN, HEMPEN AND JUTE.

	£.	s.	d.
Tissues of linen or hemp, plain linens and diapers, having in the warp in the space of 5 millimètres (1-5 of an inch):—			
Unbleached:—			
5 threads or less (packing cloth).....	Cwt.	0	2 0 ¹ / ₂
6, 7 and 8 threads.....	"	0	11 5
9, 10 and 11 threads.....	"	1	2 4
12 threads.....	"	1	6 5
13 and 14 threads.....	"	1	16 7
15, 16 and 17 threads.....	"	2	6 9
18, 19 and 20 threads.....	"	3	9 1
21, 22, 23 threads.....	"	5	5 8
24 threads and above.....	"	6	1 11
Bleached, dyed or printed:—			
8 threads or less.....	"	0	15 5
9, 10 and 11 threads.....	"	1	8 5
12 threads.....	"	1	18 7
13 and 14 threads.....	"	2	8 10
15, 16 and 17 threads.....	"	3	3 0
18, 19 and 20 threads.....	"	4	13 6
21, 22 and 23 threads.....	"	7	2 3
24 threads and above.....	"	8	2 7
Drills, plain or figured, unbleached, bleached, dyed or printed	16 per cent. ad val.		
Damasks.....	" "		
Cambrics and lawns.....	{ Same duty as on plain linens.		
Handkerchiefs bordered, not embroidered.....			
Handkerchiefs, embroidered.....	10 per cent. ad val.		
Net, of thread.....	15 " "		
Lace, of thread.....	5 " "		
Hosiery.....	{ 15 per cent. ad valorem.		
Haberdashery.....			
Ribbons and tapes, unbleached, bleached or dyed.....			
Tissues of flax or hemp, mixed with other materials, provided the flax or hemp predominates in weight.....			
Clothing, and articles wholly or partly made up:			
Of drill or damask.....	16 per cent. ad val.		
Of other linens.....	15 " "		
Articles not specified.....	15 " "		
NOTE.—Unbleached linen, and linen and cotton tissues are admitted free of duty temporarily, to be printed or dyed in France for re-exportation.			
Tissues of Jute, having in the warp in the space of 5 millimètres, (one-fifth of an inch):			

Unbleached :		£	s.	d.
1, 2, and 3 threads, plain	Cwt.	0	4	0½
1, 2, and 3 threads, twilled	"	0	4	10½
4, and 5 threads	"	0	6	6
6, 7, and 8 threads	"	0	9	9
More than 8 threads	As linens according to class.			
Bleached or dyed :		£	s.	d.
1, 2, and 3 threads, plain	Cwt.	0	6	1
1, 2, and 3 threads, twilled	"	0	6	11
4, and 5 threads	"	0	9	4
6, 7, and 8 threads	"	0	14	3
More than 8 threads	As linens according to class.			
Carpets, rugs, and matting	Cwt.	0	9	9
Jute tissues, mixed with other materials, provided the jute predominates in weight	15 per cent. <i>ad val.</i>			

WOVEN MANUFACTURES—SILK.

Of pure Silk :		
Tissues	}	Free.
Hosiery, &c.		
Lace		
Crape		
Net		
Tissues of waste silk, or of silk and waste silk, unbleached, bleached, printed or dyed	lb.	0 0 8½
Tissues, haberdashery, and lace, of silk or waste silk, mixed with fine gold or silver	lb.	0 4 4½
Mixed with semi-fine or false gold or silver	"	0 1 3½
Tissues of silk, or of waste silk mixed with other materials in which the silk or waste silk predominates in weight	lb.	0 1 1
Ribbons of pure silk or waste silk velvet	"	0 1 10
Other kinds	"	0 1 5½
Mixed with other materials, the silk or waste silk predominated in weight	10 per cent. <i>ad val.</i>	
Ready-made clothing	}	As to predominating material of which made.

WOVEN MANUFACTURES (WOOLLEN AND WORSTED).

	£	s.	d.
Tissues of wool or alpaca, llama, vicuna, goats' and camels' hair	10 per cent. <i>ad val.</i>		
Felt of all kinds	10	"	"
Blankets and carpets	10	"	"
Shawls and scarfs of Indian cashmere	5	"	"
Hosiery, haberdashery, lace and tapes, and ribbons	10	"	"
All other woollen manufactures	10	"	"
Cloth list, in pieces or not	Free.		
Ready-made clothing, new	10 per cent. <i>ad val.</i>		
Old	Cwt.	0	8 2

NOTE.—Woollen tissues, mixed with cotton or any other material with pay as tissues of wool, provided the wool predominates in weight.

METALS—WROUGHT AND UNWROUGHT (IRON AND STEEL).

Iron :—

		Free.	£.	s.	d.
Chips and filings and slag, or dross from the forge.....			0	0	9½
Cast, rough, in mass, or moulded for ships' ballast, and old broken cast iron	Cwt.		0	1	1½
Purified, called mazee, and old broken wrought iron			0	2	5½
In bars, square, round, or flat, rails of all forms and sizes, angle and T iron			0	1	10
Crude, in lumps or prisms, not freed from dross			0	2	5½
Hoops exceeding 1 millimetre in thickness			0	3	0½
Hoops of the thickness of 1 millimetre or less			0	3	0½
Sheet, rolled or hammered, exceeding 1 millimetre in thickness			0	3	0½
Thin sheet, and black iron in sheets of 1 millimetre or less in thickness			0	4	0½

NOTE.—Hammered, rolled, or thin sheet, or black iron, cut out or trimmed in any way, pays 10 per cent. more than rectangular plates.

Tinned (tin plates), coppered, or coated with zinc or lead..		0	5	3
Iron wire, plain or tinned, coppered or zincd, not exceeding 5-10 millimetres in diameter		0	4	0½
Other kinds		0	2	5½

Steel :—

In bars of all kinds, and hoop steel		0	3	8
In sheet and bands :				
Brown, hot-rolled, exceeding ½ a millimetre in thickness...		0	4	7
In sheet and bands of less than ½ a millimetre in thickness..		0	6	1
White, cold-rolled, of any thickness		0	6	1
Steel wire, including bright wire for instruments		0	8	2

Iron Manufactures—

Of cast iron :

Moulded, not turned or polished :				
Chairs for railways, plates, and other castings from the open mould		0	1	2½
Cylindrical pipes, (straight) rafters, column, solid or hollow, gas retorts, solid bars, gratings, and hearth plates, connecting rods, framework of machines, and other articles without ornaments or fittings		0	1	6½
Pots, and all other manufactures not included in the two preceding classes		0	1	10
Polished, or turned		0	2	5½
Tinned, enamelled or varnished		0	4	0½

Of wrought iron :

Iron wares, (heavy) pieces of frames, knees, and girders for ships, iron-work for carts and waggons, hinges, clamps, large bolts, braces, and other fastenings for doors and windows, not polished nor turned, solid gratings, bedsteads, garden seats, and furniture, with or without ornaments or adjuncts, in cast iron, steel, or copper		0	3	3
Locksmiths' wares, including iron locks or padlocks of all sorts, bolts and hinges of sheet iron, latches and flat bolts, and other articles in wrought or sheet iron for door and window fastenings, filed, or turned		0	4	10½
Nails, forged by machinery		0	3	3
" " by hand		0	4	10½
Screens, screw bolts, and nuts		0	3	3
Tubes of wrought iron, simply welded, of 9 millimetres (1-3rd inch) or more in interior diameter		0	4	5½

Tubes of wrought iron, of less than 9 millimetres	"	£	0	8	2	Of
" " " welded on a mandril, or lap-welded..	"	"	0	8	2	Gas
Fittings for tubes of all kinds.....	"	"	0	8	2	
Household and other articles, not specified, of wrought or sheet iron:						Machine
Polished or painted	"	"	0	5	8	75
Enamelled, varnished, or tinned.....	"	"	0	6	6	50
Articles made partly of cast and partly of wrought iron—						Les
Not polished:						Detache
If the weight of wrought iron is less than half the total weight	"	"	0	1	10	She
If half, or more than half the weight be of wrought iron....	"	"	0	3	3	Ree
Polished, enamelled, or varnished, or with ornaments or adjuncts of copper, brass, or steel	"	"	0	4	10½	Pie
Anchors, cables, chairs, &c.....	"	"	0	3	3	Pie
Steel Wares—						
Small articles of ornament, such as beads, purse, furniture, brooches, and thimbles.....	"	"	0	8	2	Pie
Household articles and other wares of pure steel not enumerated	"	"	0	8	2	Wei
Cutlery of all kinds.....	15 per cent. ad val.					Pie
Needles for sewing, less than 5 centimetres (1-5th of an inch) in length	cwt.	"	4	1	3	Arms and
Needles for sewing, of more than 5 centimetres in length.	"	"	2	0	8	Side
Tools of pure iron, with or without handles	"	"	0	4	0½	Fire
" of iron, tipped with steel, with or without handles....	"	"	0	6	1	Mill
" of pure steel, as scythes, sickles, files, circular or straight saws, and other tools unenumerated.....	"	"	0	8	2	Gun
Instruments, surgical, mathematical, astronomical, chemical, etc.....	Free.					Proj
Wire gauze of iron or steel.....	Cwt.	"	0	4	0½	Perc
Buttons, other than of stuffs.....	10 per cent. ad val.					Mine
Pins, of all kinds.....	Cwt.	"	1	0	4	Nor
Fish-hooks of all kinds.....	"	"	1	0	4	employed
Metal pens, other than gold or silver.....	"	"	2	0	8	machines
Machines and Machinery—						ported in
Steam engines, stationary, with or without boilers or fly-wheels.....	Cwt.	"	0	2	5½	tions, ad
Steam engines for merchant vessels.....	"	"	0	4	10½	Iron
Locomotives or moveable engines.....	"	"	0	4	0½	T T, and
Tenders of locomotives.....	"	"	0	3	3	Stee
Machinery—						
For spinning mills.....	Cwt.	"	0	4	0½	
For cleaning cotton, wool, flax, and other textile fibres, &c.....						Pure, or
For weaving.....						Of one
For the manufacture of paper	Cwt.	"	0	2	5½	Unb
For printing.....						Ble
For agricultural purposes.....						Of t
For making sheets and fillets of cards.....						
Carding machines, not furnished.....						
Distilling apparatus, sugar pans, and copper boilers.....	Cwt.	"	0	4	0½	Unt
Lace making machines.....						Tw
Steam boilers:—						Yar
Of sheet iron, of cylindrical or spherical shape, with or without boiler pipes or heating pipes.....	Cwt.	"	0	3	3	
Tubular, or sheet iron, with tubes of wrought iron, copper, or brass, or of sheet iron rivetted, with interior furnaces, and all other iron boilers not of cylindrical or spherical shape.....	Cwt.	"	0	4	10½	Unblea

Single
20,
20,

£ s. d.		£ s. d.
0 8 2	Of sheet steel of every shape	Cwt. 0 10 2
0 8 2	Gasometers, open boilers, furnaces, and stoves of sheet-iron, or of cast and sheet-iron	" 0 3 3
0 8 2	Machines for making machines, and machines not enumerated, containing :—	
0 5 8	75 per cent. and more of cast-iron	Cwt. 0 2 5½
0 6 6	50 to 75 per cent. exclusively	" 0 4 0½
	Less than 50 per cent.	" 0 6 1
	Detached parts of machines :—	
0 1 10	Sheets and fillets of cards on leather, India-rubber, or other materials	Cwt. 1 0 4
0 3 3	Reeds or dents of reeds, of iron or copper	" 0 12 2
0 4 10½	Pieces of cast-iron, polished, filed, or adjusted	" 0 2 5½
0 3 3	Pieces of wrought-iron, polished, filed, adjusted or not, without distinction of weight, including axle-trees, springs, and tires of wheels	" 0 4 0¾
0 8 2	Pieces of steel, polished, filed, adjusted or not :—	
0 8 2	Weighing more than 1 kilogramme	" 0 6 1
cent. ad val.	Weighing less than 1 kilogramme	" 0 8 2
	Pieces of copper, pure or mixed with other metals	" 0 8 2
	Steel springs for carriages, waggons, and locomotives	" 0 4 5¾
4 1 3	Arms and ammunition :—	
2 0 8	Side arms	" 0 16 3
0 4 0¾	Fire arms	" 4 17 7
0 6 1	Military Stores	} Prohibited.
0 8 2	Gunpowder	
	Projectiles	
	Percussion caps and cartridges for fowling pieces	} 10 per cent. ad val.
	Miners' fuses	
0 4 0¾	NOTE.—The following description of iron and steel to be employed in the construction of ships, or in the manufacture of machines, metal wares, &c., and which are destined to be ex- ported in the finished state, are, under certain Customs restric- tions, admitted temporarily free of duty :—	
1 0 4	Iron, rough and purified, cast, masses, bars, hoops, angle, T T, and sheet.	
1 0 4	Steel, bars, hoops, and sheets (hot rolled).	
2 0 8		

YARNS AND THREAD :—COTTON.

GERMANY.

	Pure, or mixed with flax, wool, silk, or hair.—	English Equivalents.
	Of one or two threads :	£ s. d.
0 2 5½	Unbleached	Cwt. 0 6 1
	Bleached or dyed	" 0 12 3
	Of three or more threads, unbleached, bleached, or dyed...	" 0 18 3

HOLLAND.

	Untwisted, warped, and twisted, of two threads, unbleached.	Free
0 4 0¾	Twisted, undyed or dyed	3 per cent. ad val.
0 3 3	Yarns wound on reels	5 per cent. ad val.

BELGIUM.

	Unbleached and bleached :	
	Single or twisted :	
4 10½	20,000 mètres or less to the half-kilogramme, or 1½ lb. avda.	Cwt. 0 6 1
	20,000 to 30,000 mètres	" 0 8 2

		£	s.	d.	
30,000 to 40,000 metres or less to the half-kilogramme . . .	Cwt.	0	12	2	Two
40,000 to 65,000 " "	"	0	16	3	
Above 65,000 " "	"	0	4	0 $\frac{1}{2}$	
Warped or dyed :					
Single or twisted :					
20,000 metres or less "	"	0	10	2	Of Line
20,000 to 30,000 metres "	"	0	12	2	Coa
30,000 to 40,000 " "	"	0	16	3	
40,000 to 65,000 " "	"	1	0	4	Sing
Above 65,000 " "	"	0	4	0 $\frac{1}{2}$	Blea

NOTE.—Cotton yarns mixed with other materials will pay as cotton yarns, provided the cotton predominates in weight.

ITALY.

Single, unbleached :		£.	s.	d.	
Not measuring more than 20,000 mètres to the $\frac{1}{2}$ kilog. 1 $\frac{1}{10}$ lb. avds.	Cwt.	0	6	1	Silk
From 20,001 to 30,000 metres avds.	"	0	8	2	Silk
30,001 and above " "	"	0	10	2	
Twist and double yarns, unbleached.	"	0	11	9	
Bleached or dyed yarns.	"	0	14	1	

SWITZERLAND.

Single or double :				
Unbleached or undyed.....	Cwt.	0	1	7½
Bleached or dyed, and sewing thread.....	"	0	2	10½

YARNS AND THREAD :—LINEN, HEMPEN, AND JUTE.

GERMANY.

Single, unbleached, machine spun.....	Cwt.	0 1 6½	
" hand spun.....		Free.	
Bleached, improved or dyed.....	"	0 5 1	Sill
Twisted, all kinds.....	"	0 12 2	Tw

HOLLAND.

Single, unbleached and bleached.....		Free.	
Sewing thread and shoemakers' thread.....	Cwt.	0 8 6	
Sail yarn.....	"	0 0 10	
Twist and all other yarns not specified.....	"	0 2 7	Pu

BELGIUM.

All kinds..... Free.

ITALY.

Of Linen :				
Single, unbleached, improved, or bleached.....	Cwt.	0	4	8
" dyed	"	0	7	0
Twist, unbleached, improved, or bleached.....	"	0	9	5
" dyed	"	0	14	1
Of Jute :				
Single, unbleached, improved, or bleached, measuring 20,000 mètres or less to the kilogramme	Cwt.	0	4	0½
Single, measuring more than 20,000 mètres to the kilog....	"	0	8	2
Twisted or dyed, measuring 20,000 mètres or less to the kilogramme	"	0	6	1

£ s. d.
0 12 2
0 16 3
0 4 0½

Twisted or dyed, measuring more than 20,000 metres to the
kilogramme £ s. d.
Cwt. 0 12 2

SWITZERLAND.

Of Linen, Hemp, or Jute :

Coarse yarn, for the manufacture of packing cloth up to
No. 12 Cwt. 0 0 2½
Single, unbleached, undyed, and shoemakers' thread " 0 1 7½
Bleached, or dyed, all kinds " 0 2 10½

YARNS AND THREAD:—SILK.

GERMANY.

£ s. d.
0 6 1
0 8 2
0 10 2
0 11 9
0 14 1

Silk or waste silk, single or twisted, undyed, and waste of
dyed silk Free.
Silk or waste silk dyed Cwt. 0 12 2

HOLLAND.

Sewing and floss silk 3 per cent. *ad val.*
Other kinds Free.

BELGIUM.

All kinds Free.

ITALY.

Twist of all kinds Free.

SWITZERLAND.

0 1 6½
Free.
0 5 1
0 12 2

Silk for sewing, embroidery and lacemaking Cwt. 0 2 10½
Twist of silk or waste silk, unbleached or undyed " 0 1 7½
Twist, bleached or dyed " 0 2 10½

YARNS AND THREAD:—WOOLLEN AND WORSTED.

GERMANY.

Free.
0 8 6
0 0 10
0 2 7

Pure, or mixed with other materials, except cotton Cwt. 0 1 6½
Single, undyed or dyed, and double, undyed " 0 12 2
Double, dyed, and twisted three or more folds, undyed or
dyed " 0 12 2

BELGIUM.

0 4 8
0 7 0
0 9 5
0 14 1

Not twisted or dyed " 0 8 2
Twisted or dyed " 0 12 2
NOTE—Yarns of goats' hair, alpaca, Llama, vicuna, and
camel's hair, are assimilated to those of wool. Woollen and as-
similated yarns mixed with cotton or other materials pay as
woollen yarns, provided the wool or like materials predominate
in weight.

HOLLAND.

0 4 0½
0 8 2
0 6 1

Pure or mixed with cotton :
Twisted, dyed or undyed, sulphured or not, except double
twist, not dyed or sulphured 3 per cent. *ad val.*

Other kinds	£ s. d. Free.
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ITALY.

Undyed	Cwt. 0 18 9
Dyed	" 1 8 3

SWITZERLAND.

Unbleached or undyed not twisted	Cwt. 0 1 7½
" " twisted	" 0 2 10½
Bleached or dyed	" 0 2 10½

WOVEN MANUFACTURES :—COTTON.

GERMANY.

Tissues of cotton, pure, or mixed with flax, metal threads, but not with wool or silk

1. Close woven, unbleached or of unbleached yarn, and bleached or dressed, (except velvet tissues)	Cwt. 1 10 6
2. Tissues not included under paragraphs 1 and 3, as other kinds of close woven tissues ; also unbleached, open and transparent tissues, hosiery, haberdashery, and button makers' wares, and wares mixed with metal threads....	" 2 8 9
3. All open and transparent tissues not included under paragraph 2 ; also lace and embroidery	" 3 19 3
4. Ready-made clothing	" 4 11 5

HOLLAND.

Manufactures of all kinds	5 per cent. <i>ad val.</i>
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BELGIUM.

Cotton tissues, unbleached, plain, twilled, and ticks :

1st class, weighing 11 kilogrammes and above 100 square metres (20½ lbs. or more to the 100 square yards) :	
Of 35 threads and less to the 5 square millimètres	Cwt. 1 0 4
Of 36 threads and above	" 1 12 6
2nd class, weighing from 7 to 11 kilogrammes exclusively, per 100 square metres (12½ to 20½ lbs. to the 100 square yards) :	
Of 35 threads and less to the 5 square millimètres ...	" 1 4 5
Of 36 to 43 threads	" 2 0 8
Of 44 threads and above	" 4 1 3
3rd class, weighing from 3 to 7 kilogrammes exclusively per 100 square metres (5½ to 12½ lbs. to the 100 square yards) :	
Of 27 threads and less to the 5 square millimètres	" 1 12 6
Of 28 to 35 threads	" 2 8 10
Of 36 to 43 threads	" 3 17 3
Of 44 threads and above	" 6 1 11

Cotton tissues, bleached	} 15 per cent. above the duty on unbleached.
Cotton tissues, dyed	
	} 10s. 2d. per cwt. above the duty on unbleached.

£ s. d.		£ s. d.
Free.	Cotton tissues, printed	15 per cent. <i>ad val.</i>
	Cotton velvets :	
	Made as silk velvets :	
	Unbleached	Cwt. 1 14 7
	Dyed or printed	" 2 4 8
0 18 9	Other kinds, cords, moleskins, &c. :	
1 8 3	Unbleached	" 1 4 5
	Dyed or printed	" 1 14 7
	Quiltings, dimities, stripes, checks, damasks and brilliants, weighing 3 kilogrammes and above, per 100 square mètres	15 per cent. <i>ad val.</i>
0 1 7½	All other tissues and wares	10 per cent. <i>ad val.</i>
0 2 10½	Clothing and other ready-made articles	10 per cent. <i>ad val.</i>
0 2 10½	Hosiery, haberdashery, tapes, and ribbons	10 per cent. <i>ad val.</i>
	Lace and blonde	5 per cent. <i>ad val.</i>
	Cotton tissues mixed with silk, if the cotton predominates in weight	10 per cent. <i>ad val.</i> , or at the option of the im- porter, 1s. 1d. per lb.
	Cotton tissues mixed with other materials, if the cotton pre- dominates in weight	10 per cent. <i>ad val.</i>

ITALY.

1 10 6	Cotton tissues, pure or mixed with linen or wool—weighing from 7 to 11 kilogrammes and upwards, per 100 square mètres of 35 threads, or less to the 5 square millimetres :	
2 8 9	Unbleached	Cwt. 1 0 4
3 19 3	Bleached	" 1 3 3
4 11 5	Other Tissues than above :—	
	Unbleached	" 1 6 5
	Bleached	" 1 10 1
	Dyed or woven, in colours	" 1 16 7
	Printed	" 2 7 0
	Embroidered	" 4 14 3
	Tapes and ribbons	" 1 8 1
	Carpeting	" 0 9 4
	Lace, tulle, and tricot	" 4 13 6
	Velvet	" 1 14 7
1 0 4	Hosiery and haberdashery	{ As tissues according to kind. As the material of which chiefly com- posed.
1 12 6	Ready-made Clothing	

SWITZERLAND.

12 6	Tissues, pure or mixed with other materials, unbleached, plain, or twilled, also ticking and cotton tulle, unbleached and plain coverlids	Cwt. 0 1 7½
8 10	Tissues, dressed, bleached, dyed, or printed, also worked coverlids	" 0 6 6
17 3	Piques, dimities, tissues woven with pattern, damasks and brilliants	" 0 6 6
1 11	Velvet, not dyed or printed	" 0 1 7½
	" dyed or printed	" 0 6 6
	Lace and embroidered articles	" 0 12 2
	Ready-made clothing, gloves, &c.	" 0 12 2
	Hosiery and haberdashery	" 0 6 6

WOVEN MANUFACTURES.—LINEN, HEMPEN, AND JUTE.

GERMANY.

Tissues of Linen, Hemp, or Jute, or other vegetable fibres (except cotton):

Grey packing and sail cloth	Cwt.	0	2	0½
NOTE.—Under the head of Packing-cloth come all coarse unbleached tissues, not having more than 30 threads to the Prussian inch.				
Unbleached linen, and twilling or drilling	"	0	12	2
Linen twilling or drilling bleached, printed, dyed, or otherwise dressed or made from bleached yarns, table, bed linen and twilling, unbleached or bleached also made up, linen frocks	"	1	10	6
Batiste and lawn	"	1	10	6
Ribbons and tapes, edgings, fringes, gauze, cambric, woven trimmings, staylaces, &c., hosiery and other articles combined with metal threads	"	1	10	6
Lace	"	6	1	11
Ready-made clothing	"	1	10	6

HOLLAND.

Sail-cloth	Roll.	0	0	6
All other manufactures	5 per cent. ad valorem.			

BELGIUM.

Tissues of all kinds of linen, hemp or jute:

Lace	5 per cent. ad val.			
All other kinds	10	"	"	"
Ready-made clothing	10	"	"	"
Hosiery, haberdashery, trimmings, &c.	10	"	"	"

ITALY.

Tissues of pure linen:

Of less than 6 threads in the warp in the space of 5 millimetres (one fifth of an inch):				
Unbleached or bleached	Cwt.	0	9	4
Dyed, or made of dyed threads	"	0	15	5
Of six threads and more in the space of 5 millimetres:				
Unbleached, bleached or half bleached	"	1	3	6
Dyed, or made of dyed threads	"	1	16	7
Printed	"	2	6	9
Waxed, varnished, oil, and floor-cloth	10 per cent. ad val.			
Tapes and ribbons	Cwt.	1	12	6
Linen carpeting	"	0	16	3
Lace and tulle	"	18	15	11
Hosiery, haberdashery, &c.	{ As tissues according to kind.			
Ready-made clothing	{ As the stuff of which chiefly composed.			
Jute tissues, for packing cloth	Cwt.	0	4	0½
" other kinds	15 per cent. ad val.			

SWITZERLAND.

Of linen, hemp or jute:

Packing cloth, common, unbleached, having not less than 25 threads in warp and woof in the space of 1 inch Swiss (1.39 square inch)				
	Cwt.	0	0	7½

UTE.

0 2 0

0 12 2

1 10 6

1 10 6

1 10 6

6 1 11

1 10 6

0 0 6

t. ad valorem.

cent. ad val.

" "

" "

" "

0 9 4

0 15 5

1 3 6

1 16 7

2 6 9

cent. ad val.

12 6

16 3

15 11

According to

ad.

F of which

composed.

4 0

t. ad val.

0 7

	£	s.	d.
Stuffs and ticking, unbleached or half-bleached, undyed, and having up to 40 warp threads per inch Swiss (1-39 inch).....	"	0	1 7½
Stuffs and ticking, unbleached, having more than 40 warp threads per inch Swiss, and stuffs and ticking, bleached, dyed, dressed or printed	"	0	6 6
Tapes, ribbons and laces of all kinds, unbleached, bleached, or dyed.....	"	0	6 6
Batiste, lawn, and handkerchiefs with borders, without embroidery	"	0	6 6
Tulle, unbleached	"	0	6 6
Hosiery and haberdashery.....	"	0	6 6
Oil-cloth	"	0	6 6
Gauzes, muslins, tulle, and pocket-handkerchiefs, with embroidery or needle-work, or hemmed.....	"	0	12 2
Lace and blonde	"	0	12 2
Gloves and ready-made clothing.....	"	0	12 2
Carpeting, common, of jute, unbleached, with stripes, or dyed.....	"	0	2 10½
Packing cloth	"	0	1 2½

WOVEN MANUFACTURES.—SILK.

GERMANY.

	£	s.	d.
Tissues, stuffs, and articles of silk, or of waste silk :			
Pure, or mixed with metal threads..... lb.	0	1	1
Mixed with cotton, linen, wool or hair.....	"	0	0 9½
Ready-made clothing.....	"	0	1 1

HOLLAND.

Manufactures of all kinds.....	5 per cent. ad val.
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BELGIUM.

Tissues of all kinds, and hosiery, haberdashery, and ribbons... lb.	0	1	1
Net and lace.....	5 per cent.	<i>ad. val.</i>	

ITALY.

Tissues of pure silk, or waste silk :			
All kinds	lb.	0	1 1
Lace and tulle.....	5 per cent. ad val.		
Ribbons of silk or waste silk :			
Velvet	lb.	0	1 10
Other kinds.....	"	0	2 11
Mixed Ribbons.....	10 per cent. ad val.		
Foulards	lb.	0	1 1
Tissues, hosiery, and lace, mixed with fine gold or silver.....	"	0	4 2½
" hosiery, and lace, mixed with semi-fine, or false gold or silver.....	"	0	1 3½
" unmixed with other materials when they contain more than 12 per cent. of silk.....	"	0	1 1
Tissues mixed with less than 12 per cent. of silk.....	According to the predominating material. As tissues according to kind. As the stuff of which chiefly composed.		
Hosiery, haberdashery, coverlids, and carpets.....			
Ready-made clothing.....			

SWITZERLAND.

Tissues of silk, or half silk, or of silk or waste silk, mixed with other materials : unbleached, bleached, dyed, or printed.....	lb.	£	s.	d.
Tulle of silk, plain, unbleached, dressed, or shaped.....	"	0	0	0½
Ribbons of silk, or waste silk, velvet, and other kinds, also mixed ribbons.....	"	0	0	0½
Crape.....	"	0	0	0½
Hosiery and haberdashery.....	"	0	0	1½
Lace and blonde.....	"	0	0	1½
Articles with embroidery or needlework.....	"	0	0	1½
Ready-made clothing and gloves.....	"	0	0	1½

WOVEN MANUFACTURES (WOOLLEN AND WORSTED.)

GERMANY.

Tissues of wool or Hair, pure or mixed with cotton or linen, or metal threads :				
Embroidery, lace, and tulle.....	Cwt.	4	11	5
Printed wares, all kinds.....	"	3	16	2
Unprinted unmilled wares, haberdashery, fringe, and button-makers' wares, and wares mixed with metal threads..	"	3	0	11
Unprinted milled cloths, stuffs and felted wares, hosiery and carpets.....	"	1	10	6
Cloth list.....		Free.		
Ready-made clothing.....	"	4	11	5

HOLLAND.

Felt for paper manufacture.....	1 per cent. <i>ad val.</i>
All other woollen manufactures.....	5 per cent. <i>ad val.</i>

BELGIUM.

Woollen tissues :	
India cashmere shawls and scarfs.....	5 per cent. <i>ad val.</i>
All other manufactures of wool or hair.....	10 per cent. <i>ad val.</i> , or at the option of the importer £5 5s. 8d. per cwt.

ITALY.

Felt, tarred and prepared for soles, filtering cloth, &c.....	Cwt.	£	s.	d.
Felt for hats.....	"	0	2	4
Tissues of wool.....		0	7	0
		10 per cent. <i>ad val.</i> , or £3 5s. 0d. per cent.		
Shawls, handkerchiefs, cravats, &c., of wool or hair, plain or embroidered :				
Of the value of 50 lire or less.....	Cwt.	7	0	3
Of greater value than 50 lire or mixed with silk.....	"	7	0	3
		and 5 per cent. <i>ad val.</i>		
Tissues of hair :				
Sieve cloth.....	Cwt.	0	10	2
Other kinds.....	"	0	16	3
Blankets and carpets of flock, wool, or cloth list.....	"	1	3	6
Blankets of other kinds.....	"	1	12	6
Carpets of pure wool.....	"	2	0	8
Tapes and ribbons, pure, or mixed with thread or cotton.....	"	4	13	6
Lace.....	"	4	13	6

Hosiery and haberdashery.....	{ As tissues according to kind.
Ready-made clothing, new.....	{ As the stuff of which chiefly composed.

SWITZERLAND.

Cloth list	Cwt.	0	1	2½
Tissues, unbleached :				
Common horsecloths and woollen blankets, woollen plush, shag, mousseline-de-laine, unbleached	"	0	2	10½
Tissues and coverlids, bleached, sulphured, dyed or printed...	"	0	6	6
Felt of all kind, and coarse manufactures thereof	"	0	2	10½
" other felt stuffs	"	0	6	6
Carpets, common, without fringe or needlework	"	0	2	10½
" others in the piece, or coarsely overcast at the extremities	"	0	6	6
" made up	"	0	12	2
Flannel	"	0	6	6
Tapes and ribbons	"	0	6	6
Hosiery, haberdashery, and trimmings	"	0	6	6
Ready-made clothing and gloves	"	0	12	2

METALS, UNWROUGHT AND WROUGHT (IRON AND STEEL).

GERMANY.

Raw iron, of all kinds, and old broken iron.....				Free
Hammered and rolled iron, and bars including shaped, rails for railways, angle and T iron, raw and cement, and cast and refined steel, iron and steel plates, tinned, polished or varnished, iron or steel wire, iron for the coarse parts of machinery or carriages, as cranks, axles, &c., provided each part weighs $\frac{1}{2}$ centner or more, wheel ties for railway carriages, iron for ploughshares, anchors and ships' chains	Cwt.	0	1	0 $\frac{1}{2}$
From 1st January, 1877.....				Free
Lump iron, not purified from dross, in masses or prisms.....	"	0	0	6
From 1st January, 1877.....				Free
Iron and steel wares :—				
Very common cast wares, as stoves, plates, railings, &c. ...	"	0	1	0 $\frac{1}{2}$
From 1st January, 1877.....				Free
Wrought or cast, or sheet iron or steel, or of iron wire, combined or not with wood, ground, annealed, coppered, or tinned, but not polished; anvils, crowbars, roasting spits, wire gauze, tripods, harrows, traps, pitchforks, rakes, trowels, kettles, small chains, kitchen ranges, nails, screws, &c., ploughshares flat-irons, gridirons, shovels, rough-cast keys, tilt-hammers, screw bolts and nuts, large scales, rolled or drawn iron pipes, &c., scythes, sickles, and chopping-knives, hatchets, sword-blades, files, hammers, heckles, planes, coffee mills, lock-wices, coarse large knives, chisels, curry-combs, tinner clocks, tailors' and clothmakers' shears, tongs, &c.	"	0	2	6 $\frac{1}{2}$
From 1st January, 1877.....				Free
Fine, of cast iron, of polished iron or steel, also of iron or steel mixed with other materials (except those which pay as small wares) :				

	£	s.	d.
(a) Cast wares, fine japanned wares, knives, knitting-needles, bodkins, scissors, sword-makers' work, &c., (and except those under b).....Cwt.	0	12	2
(b) Sewing needles, steel and other common pens, watch-cases, and watch works of common metals, fire-arms of all sorts.....	1	10	6
Small wares, not otherwise enumerated.....	2	5	9
Instruments, surgical, mathematical, &c.....	Free		
Machinery :	£	s.	d.
Locomotives, tenders, and boilers .....Cwt.	0	2	0½
From 1st January, 1877.....	Free.		
Other Machinery :—			
Of cast iron, and wrought iron or steel.....	0	1	0½
From 1st January, 1877.....	Free.		
Of other common metals.....	0	4	0½
Cylinders for printing and dressing tissues :—			
Engraved or not.....	Free.		
Cards.....	0	18	3
Arms and ammunition :			
Swords, &c.....	0	12	2
Sword blades.....	0	2	6½
Fire arms.....	1	10	6
Shot.....	Free.		
Gunpowder.....	Free.		

HOLLAND.

Iron, raw, old iron, broken pieces and filings of all sorts, iron cast in rough blocks or pieces, bar, hoop, rod, sheet, angle, or T iron, galvanized or not, iron wire, rails, chains for rails, cast and wrought water and gas pipes, and iron and sheet wire.....	Free.
Iron wares, cast, forged or rolled (not otherwise enumerated), also anvils.....	5 per cent. <i>ad val.</i>
Anchor chains, and capstans for ships.....	1 per cent. <i>ad val.</i>
Nails and iron wire ropework.....Cwt.	0 0 7½
Instruments, mathematical, surgical, or physical.....	5 per cent. <i>ad val.</i>
Tin plates.....	Free.
Steel, in bars or sheets.....	Free.
Steel wares.....	5 per cent. <i>ad val.</i>
Small wares.....	5 per cent. <i>ad val.</i>
Machinery :—	
Ploughs, and other ordinary agricultural implements.....	Free.
Other machinery for agriculture and manufactures.....	1 per cent. <i>ad val.</i>
Cards.....	1 per cent. <i>ad val.</i>
Arms and ammunition :—	
Guns, pistols, swords, sabres, and other war implements, mounted or not, and bullets for guns or pistols.....	5 per cent. <i>ad val.</i>
Cannon of mixed metal.....Cwt.	0 6 4
“ of iron.....	0 1 0½
“ balls.....	0 0 7½
Gunpowder.....	0 4 2½
Shot.....	0 1 3½

BELGIUM.

Iron and steel :—	
Iron ore and filings.....	Free.
Anchors, anchor chains, and capstans for ships.....	Free.

£ s. d.		£ s. d.
	Rough cast, and old iron.....Cwt.	0 0 2½
0 12 2	Iron and steel hammered, drawn or rolled....."	0 0 4½
	Steel, rough cast....."	0 0 2½
	Tin plate, not manufactured....."	0 1 2½
1 10 6	Iron and steel wares :—	
2 6 9	Cast iron, manufactured....."	0 0 9½
Free	Wrought iron, manufactured....."	0 1 7½
£ s. d.	Steel, manufactured....."	0 1 7½
0 2 0½	Tin plate, manufactured.....	10 per cent. <i>ad val.</i>
Free.	Cutlery.....	10 per cent. <i>ad val.</i>
	Instruments, surgical, mathematical, &c.....	Free.
0 1 0½	Machinery :—	
Free.	Machines and detached pieces thereof :	
0 4 0½	Of cast iron.....Cwt.	0 0 9½
	Of wrought iron or steel....."	0 1 7½
	Of other metals....."	0 4 10½
Free.	Arms and ammunition :—	
0 18 3	Arms.....	Free.
	Shot.....	10 per cent. <i>ad val.</i>
0 12 2	Gunpowder.....Cwt.	0 6 1
0 2 6½	NOTE.—Pig iron, for the manufacture of machines, utensils,	
1 10 6	&c., cast steel and wares thereof, hardened iron for	
Free.	manufacture of screw plates of fire-arms, iron wire, for	
Free.	the manufacture of nails, parts of machinery, unfinished,	
	as fire boxes for locomotives, boiler bottoms of copper,	
	for sugar refining, copper tubes for locomotive boilers,	
	iron tubes for steamboat boilers, steel springs for railway	
	carriages and rough wheels, tires and axles for locomo-	
	tives are admitted temporarily free of duty, to be re-	
	exported after completion of manufacture.	

ITALY.

Free.	Iron :	Free.
ent. <i>ad val.</i>	Cast, pig, or fragments, filings, or dross.....	0 1 7½
ent. <i>ad val.</i>	" manufactured, plain.....Cwt.	0 1 10½
0 0 7½	" polished, turned, or ornamented with	0 0 3
ent. <i>ad val.</i>	other metals....."	0 1 10½
Free.	" chairs for railways....."	0 1 10½
Free.	Of 1st fusion, bars, rods, &c., any form or size....."	0 3 3½
ent. <i>ad val.</i>	Wire of less than 7 millimètres in thickness....."	
ent. <i>ad val.</i>	NOTE.—Wire of 7 millimètres and more in thickness, how-	
	ever drawn, pays as iron of first fusion.	
Free.	Rails for railways, of iron or steel....."	0 0 5½
ent. <i>ad val.</i>	Of 2nd fusion, plain....."	0 4 8
ent. <i>ad val.</i>	" ornamented with other metals....."	0 5 7
	Anchors, anvils, ploughshares, and coulters....."	0 2 9½
	Sheets of 4 millimètres and more in thickness....."	0 1 10½
ent. <i>ad val.</i>	" of less than 4 millimètres in thickness, and tubes....."	0 3 9
0 6 4	Tin plates, not manufactured....."	0 3 9
0 1 0½	" manufactured, or with small ornaments of other	
0 0 7½	metals.....	0 6 1
0 4 2½	Steel :	
1 3½	In bars or fragments....."	0 5 7
	Rolled in sheets or plates....."	0 5 7
	Wire....."	0 9 5
	Manufactured....."	0 9 5
	Springs for carriages, &c....."	0 6 1
	Instruments and tools for mechanics and agriculture....."	0 3 9
	Surgical and mathematical instruments....."	0 4 0½

		£	s.	d.
Cutlery :				
1. Table, pocket, and pen-knives, with handles of whale-bone, horn, fine wood, bone, or common metal, as well as scissors	Cwt.	1	0	4
2. Knives of all kinds, with handles of ivory, mother-of-pearl, or other fine materials.....	"	2	0	8
Machinery :				
Steam Engines, exclusive of the boilers :				
Locomotives and marine engines.....	"	0	3	3
Fixed engines	"	0	2	5½
Machinery for for agriculture, manufactures, and arts, &c.	"	0	1	7½
Machinery spinning cotton, linen, thread, &c.....	"	0	2	10½
Steam boilers, &c., of sheet-iron, cylindrical or spherical...	"	0	2	5½
" " of sheet-iron, tubular.....	"	0	3	3
" " of steel, all kinds.....	"	0	4	10½
Distilling apparatus	"	0	4	0½
Arms and ammunition :				
Bayonets	"	0	9	5
Barrels, for guns.....	Each	0	0	11
" " for pistols	"	0	0	3½
Guns, of legal calibre.....	"	0	1	10
" fowling pieces	Each brl.	0	2	9½
Pistols	"	0	1	4½
Blades of swords and sabres :				
Gilt or Damascused	Each	0	0	4½
Common	Cwt.	0	11	4
Sabres and swords, mounted :				
With guards of steel.....	Each	0	2	1
" " of silver.....	"	0	5	7
" " of silver, gilt.....	"	0	8	4
" " of common metal, plain	"	0	1	4½
" " of common metal, gilt or silvered.....	"	0	2	9½
Gunpowder, large grained	Cwt.	1	12	6
" small grained	"	3	0	11

SWITZERLAND.

Iron and steel :				
Pig and refined (mazée), old broken iron, and steel in pigs, &c.	Cwt.	0	0	2½
Iron for the construction of machines and ships, including half-round and flat bar-iron, angle and T-iron, rounds of 2½ inches (Swiss) and above in diameter, square bars and plates of four inches and above in thickness.....	"	0	0	2½
Rails for railways.....	"	0	0	2½
Plates of large size, hammered or rolled, being of at least one line (3 millimètres) in thickness, for the construction of machines and of ships, and common sheet-iron of the same thickness, weighing at least 100 lbs	"	0	0	2½
Iron pipes, called Perkins	"	0	0	2½
Iron or steel, forged, drawn, or rolled, not otherwise enumerated	"	0	0	9½
Iron and steel wire.....	"	0	1	2½
Tin-plate and sheet-iron, coppered, zincod, or coated with lead	"	0	1	2½
Anchors	"	0	1	7½
Railway chairs, fish-plates, &c.....	"			9½
Iron and steel wares :				
Wares of cast iron, plain, tinned, enamelled or varnished, stoves and heating apparatus of cast iron, detached parts of machines of cast iron, polished, filed, &c., or not, and large cast iron statues	"	0	0	9½

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Prohibited.

Arms and ammunition:

Arms, of all kinds, and parts thereof.....

Gunpowder.....

TABLE OF FOREIGN WEIGHTS, MEASURES, AND MONEY, WITH THE ENGLISH EQUIVALENTS. .

	WEIGHTS AND MEASURES.	MONEY.	£	s.	d.
FRANCE :—					
Kilogramme,	2·204 lbs. Avoirdupois. }	Franc.....	0	0	9 ⁶ / ₁₀
	32·15 oz. Troy. }				
Hectolitre,	22 gallons.				
Mètre carré,	1·19 Square yards.				
GERMANY :—					
Tonne,	330·75 lbs. Avoirdupois.	Thaler of 3 Marks. ..	0	3	0
	110·25 “ “				
Centner,	1607·71 oz. Troy. }				
HOLLAND :—					
Pond,	{ 2·204 lbs, Avoirdupois	Florin	0	1	8
Kilogramme,					
Ell,					
Hectolitre,	22 gallons.				
BELGIUM,—Same as France.					
ITALY :—					
Kilogramme,	2·204 lbs. Avoirdupois. }	Lira	0	0	9 ⁶ / ₁₀
“	32·15 oz. Troy. }				
Hectogramme,	3·215 oz. “				
Litre,	·22 gallons.				
Dekalitre,	2·2 “				
Hectolitre,	22. “				
Millimetre,	·039 inch.				
Mètre carré,	1·19 square yards.				
Mètre cube,	1·309 cubic yards.				
SWITZERLAND :—					
Quintal,	110·25 lbs. Avoirdupois. }	Franc.....	0	0	9 ⁶ / ₁₀
	1607·71 oz. Troy. }				
Zoll (inch),	1·1 inch.				

IMPORTS AND EXPORTS--CANADA.

The following tables, relative to Canadian Imports and Exports during two specified periods of years, are taken from pages v, vi, xii, xiii, xiv, xv, xvi, and xvii of the Trade and Navigation Returns for the fiscal year ending June 30th, 1877.

No. 1.—Value of total Exports, Imports and Goods Entered for Consumption in the Dominion, with the Duty collected thereon, for ten years.

	Total Exports.	Total Imports.	Entered for Consump- tion.	Duty.
	\$	\$	\$	\$ cts.
Year ending 30th June, 1868	57,567,888	73,459,644	71,985,306	8,819,431 63
do do 1869	60,474,781	70,415,165	67,402,170	8,298,909 71
do do 1870	73,573,490	74,814,339	71,237,603	9,462,940 44
do do 1871	74,173,618	96,092,971	86,947,482	11,843,655 75
do do 1872	82,639,663	111,430,527	107,709,116	13,045,493 50
do do 1873	89,789,922	128,011,281	127,514,594	13,017,730 17
do do 1874	89,351,928	128,213,582	127,404,169	14,421,882 67
do do 1875	77,886,979	123,070,283	119,618,657	15,361,382 12
do do 1876	80,966,435	93,210,346	94,733,218	12,833,114 48
do do 1877	75,875,393	99,327,962	96,300,483	12,548,451 09
Aggregate for ten years	762,300,097	998,046,100	970,852,798	113,652,991 56

No. 2.—Value of Exports, Goods Imported, Entered for Consumption and Duty Collected, in the Provinces of Ontario, Quebec, New Brunswick and Nova Scotia, for the following years :—

	Total Exports.	Total Imports.	Entered for Consump- tion.	Duty.
	\$	\$	\$	\$ cts.
Year ending 30th June, 1868	57,567,888	73,459,644	71,985,306	8,819,431 63
do do 1869	60,474,781	70,415,165	67,402,170	8,298,909 71
do do 1870	73,573,490	74,814,339	71,237,603	9,462,940 44
do do 1871	74,173,618	95,838,908	86,661,145	11,827,932 53
do do 1872	80,642,015	108,697,928	104,921,876	12,626,253 12
do do 1873	87,750,592	124,902,934	124,408,988	12,667,508 07
do do 1874	85,711,413	122,422,458	121,588,478	13,798,458 16
do do 1875	73,164,748	117,322,425	113,916,740	14,452,030 38
do do 1876	75,774,941	87,076,194	88,670,137	11,789,892 89
do do 1877	70,907,303	94,487,130	91,537,980	11,653,476 17
Aggregate for ten years	739,740,789	969,437,125	942,330,423	115,396,833 10

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**VALUE OF GOODS IMPORTED FROM GREAT BRITAIN INTO CANADA
AND ENTERED FOR CONSUMPTION IN EACH YEAR, FROM 1872-3
TO 1876-77 INCLUSIVE.**

	1872-73	1873-74	1874-75	1875-76	1876-77
	\$	\$	\$	\$	\$
Dutiable Goods.....	47,497,034	47,789,220	49,239,119	32,385,482	32,916,776
Free Goods.....	21,025,742	15,288,217	11,107,948	8,348,778	6,655,463
Total	68,522,776	63,076,437	60,347,067	40,734,260	39,572,239

Note on page XIII.—The value of coffee from Great Britain consumed in 1872-73 was \$95,482; and in 1873-74, \$131,307. The whole of the former, and \$115,983 of the latter, being included in the amount shown as the total value of free goods.

The total value of tea entered for consumption in 1872-73 was \$3,287,318, of which \$3,285,476 is included in the value of free goods. The consumption of 1873-74 shows the diminished value of \$1,716,793, of which \$1,418,267 is also included in free goods. The reason for the great apparent excess of consumption in 1872-3, is found in the repeal of the duties on tea and coffee, which caused all of these goods in warehouse to be entered out free.

The excess of free goods imported from Great Britain in 1872-73 and 1873-74 is accounted for chiefly by the large supplies of railway iron received, and by tea and coffee being then free, also by metals of various kinds being included, which were subsequently transferred to the list of goods chargeable with 5 per cent. duty.

**VALUE OF GOODS IMPORTED FROM THE UNITED STATES INTO CANADA
AND ENTERED FOR CONSUMPTION IN EACH YEAR, FROM 1872-73 TO
1876-77 INCLUSIVE.**

	1872-73	1873-74	1874-75	1875-76	1876-77
	\$	\$	\$	\$	\$
Dutiable Goods.....	16,678,805	21,103,356	22,023,665	21,334,613	23,510,846
Free Goods.....	31,056,873	33,179,716	28,782,155	24,735,420	27,801,823
Total	47,735,678	54,283,072	50,805,820	46,070,033	51,312,669

Note on page XV.—Coffee to the value of \$213,689 in 1872-73, and \$73,246 in 1873-74; and tea to the value of \$2,822,846 in 1872-73, and \$470,282 in 1873-74, are included in the total value of free goods in addition to the amounts included in the totals of dutiable goods.

Note by the compiler.—Before July 1, 1872, duties were charged on tea and coffee imported into Canada, from all countries alike. From that date to January 1st, 1873, these articles were free from all countries alike. From January 1st, 1873, to May 1, 1874, tea and coffee imported from the United States were liable to 10 per cent. duty; being free from all other countries; but on the latter date the duties on these articles, imposed by the Customs and Excise Act of that year, took effect, and the differential duty against the United States was abolished. These dates must be remembered in reading the figures given in the two tables of imports next above, and in the one next following.

VALUE OF GOODS IMPORTED FROM COUNTRIES OTHER THAN GREAT BRITAIN AND THE UNITED STATES INTO CANADA, AND ENTERED FOR CONSUMPTION IN EACH YEAR, FROM 1872-73 TO 1876-77 INCLUSIVE.

	1872-73	1873-74	1874-75	1875-76	1876-77
	\$	\$	\$	\$	\$
Dutiable Goods.....	7,022,377	7,339,954	6,875,727	6,518,202	4,489,148
Free Goods.....	4,233,803	2,704,706	1,590,043	1,410,723	926,427
Total	11,256,180	10,044,660	8,465,770	7,928,925	5,415,575

Note on page XVII.—Coffee to the value of \$114,375 in 1872-73, and \$207,164 in 1873-74 ; and Tea to the value of \$1,663,051 in 1872-73, and \$1,055,921 in 1873-74—are included in the total value of free goods, in addition to the amounts included in the totals of dutiable goods.

BRITISH IRON DUTIES FOR 147 YEARS.

The following figures show the varying import duties on foreign iron, levied by the British Government during a period of 147 years—1679 to 1825 inclusive. They are taken from an article in the *New York Tribune* of December 24, 1866, which has been extensively republished, both in the United States and in Canada. As far as the compiler of the present volume knows, the figures given have never been challenged ; and it may be assumed that they are true to the record :

Year.	Duty per ton. £ s. d.	Year.	Duty per ton. £ s. d.
1679	0 10 0	1805	5 6 0
1710 In British vessels.....	2 1 6	1806	5 7 5½
“ Foreign “	2 10 10	1809	5 9 10
1782	2 16 2	1813	6 9 10
1796	3 1 9	1819 In British vessels.....	6 10 0
1797	3 4 7	“ Foreign “	7 18 6
1798	3 15 5	Small sizes,hammered iron	20 0 0
1803	4 4 4½	Hoop iron	23 15 0
1804	4 17 1	1825 As in 1819.	

In 1825 the prices of iron per ton were as follows in the countries named :—France, £25 10s. ; Sweden, £13 13s. ; Belgium, £16 14s. ; Russia, £13 13s. ; Germany, £16 14s. ; England, £10. In 1826 the English duty on bar iron was reduced to £1 10s. ; and on hammered rods, small sizes, to £5 : while hoop iron remained at £23 10s., and pig iron at 10s. per ton.

In 1785 Parliament prohibited the exportation of tools, engines, models, or plans of machines used in the manufacture of iron, under the penalty of one year's imprisonment of the shipper, £200 fine, confiscation of the articles shipped or intended to be shipped ; a fine of £200 on the master of the vessel ; and the same on the custom house officers, who were to be dismissed, and be thereafter incapable forever of holding office. For enticing iron workmen out of England the penalty was one year's imprisonment and £500 fine for every workman so enticed ; the fine to be doubled for the second offence. In 1795 the Act prohibiting the exportation of tools and machinery was made perpetual. In 1796 England had 121 furnaces, and made 124,879 tons of iron ; and in 1802, 168 furnaces, making 170,000 tons annually. In 1818 the production per annum had risen to 300,000 tons.

TARIFF OF CUSTOMS

OF THE DOMINION OF CANADA, AS IN FORCE ON
AND AFTER THE 15TH MARCH, 1879.

Resolved, That it is expedient to provide that the value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass, or any other material, and capable of holding liquids; crates, barrels and other packages containing glass, china, crockery, or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines, or malt liquors, are contained, and every package, being the first receptacle or covering enclosing goods for purpose of sale, shall, in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of customs of twenty per centum *ad valorem* to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum *ad valorem*; but all packages not hereinbefore specified, and not specially charged with duty by any unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

Resolved, That it is expedient to provide that on all goods imported into Canada, subject under this Act or any other Act to *ad valorem* duty, upon which a drawback of duties has been allowed by the Government of the country where the same were purchased, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon, and in cases when the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry is to be made, the Collector of Customs or proper officer shall add the amount of such deduction and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods, wares and merchandise imported into Canada, shall be

understood to be the ordinary wholesale price at which the same are sold for home consumption in the country where they are purchased without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market values.

Resolved, That it is expedient to provide that any or all of the following articles, that is to say, animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees, and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat and all other grain, flour of wheat and flour of rye, Indian meal and oat meal, and flour or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats, (fresh, salted or smoked), may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act upon Proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction, that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such Proclamation when imported into Canada.

Resolved, That it is expedient to provide that if at any time any greater duty of customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States an additional duty of customs, equal to the duty payable in the United States on tea or coffee imported from Canada: Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond through the United States, shall be taken and rated as a direct importation from the country wherever the tea or coffee was purchased.

Resolved, That it is expedient to provide that an allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per centum of the value thereof upon an examination to be made by an appraiser, or proper officer of

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customs, at the first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof a refund of such duty may be allowed and paid in the porportion, and on fulfilment of the conditions above specified, but not othérwise, on application to the Minister of Customs.

Resolved, That it is expedient to provide that in determining the suitable value of merchandize, there shall be added to the cost or the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and trans-shipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made, either *in-transitu* or direct to Canada.

Resolved, That it is expedient to provide that the Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods, wares and merchandize imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weight, measures or other quantities thereof, as each case may require, and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate and appraise the true and fair market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandize, at the time of exportation and in the principal markets of the country whence the same has been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them, as the case may require.

Resolved, That it is expedient to provide that no refund of duty paid shall be allowed, because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs; nor because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same shall have been reported to the Collector of Customs within ten days

of the date of entry; and the said goods shall have been examined by the said Collector or by an appraiser, or other proper officer of Customs; and the proper rate or amount of reduction certified by him after such examination; and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed, and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

Resolved, That it is expedient to repeal all Acts and parts or Schedules of Acts, and all Orders in Council, imposing any duties of customs upon goods, wares and merchandize, or providing for the exemption of goods, wares and merchandize from customs duty, when imported into Canada, and to make the following provisions in lieu thereof:

Resolved, That it is expedient that the following articles shall be subject to the several rates of duty set opposite to each, respectively:—

Acid, sulphuric, half a cent per pound.....	$\frac{1}{2}$ ct. p. lb.
Acetic, twelve cents per Imperial gallon.....	12 cts.
Muriatic and Nitric, twenty per centum <i>ad valorem</i>	20 p. ct.
But Carboys containing acids shall be subject to the same duty as if empty.	
Agricultural implements, not otherwise herein provided for, twenty-five per cent <i>ad valorem</i> ...	25 p. ct.
Ale, beer and porter, when imported in bottles, (six quart and twelve pint bottles to be held to contain one Imperial gallon).....	18 c. p. I. g.
Ale, beer and porter, when imported in casks, or otherwise than in bottles, ten cents per Imperial gallon.....	10 c. p. I. g.
Animals, living, of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Artificial flowers, thirty per cent. <i>ad valorem</i> ...	30 p. ct.
Books, printed, periodicals and pamphlets bound, or in sheets, not being foreign reprints of British copyright works, nor blank account books, nor copybooks, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor Bibles, prayer-books, nor psalm and hymn-books, six cents per pound.....	6 c. p. lb.
British copyright works, reprints of, six cents per pound, and in addition thereto, twelve and a half per centum <i>ad valorem</i>	6 c. p. lb. 12 $\frac{1}{2}$ p. ct.

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s and parts l, imposing erchandise, es and mer- to Canada, reof:	Books, periodicals and pamphlets imported through the Post Office, for every two ounces in weight or fraction thereof, one cent.....	1c. per 2 ozs
ing articles opposite to	Black books, bound or in sheets, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
1 ct. p. lb. 12 cts.	Printed, lithographed or copper or steel plate bill- heads, cheques, receipts, drafts, posters, cards, commercial blank forms, labels of every des- cription, advertising pictures or pictorial show cards or bills, thirty per cent. <i>ad valorem</i>	30 p. ct.
20 p. ct.	Advertising pamphlets, one dollar per hundred..	\$1 per 100
25 p. ct.	Maps and charts, twenty per cent. <i>ad valorem</i>	20 p. ct.
18 c. p. I. g.	Printed music, bound or in sheets, six cents per pound.....	6c. per lb.
10 c. p. I. g.	Playing cards, thirty per cent. <i>ad valorem</i>	30 p. ct.
20 p. ct. 30 p. ct.	Bookbinders' tools and implements, including ruling machines, fifteen per cent. <i>ad valorem</i> ...	15 p. ct.
	Billiard tables, without pockets, four feet 6 inches by nine feet, a specific duty of twenty-two dol- lars and fifty cents.....	\$22.50
	On those of five feet by ten, a specific duty of twenty-five dollars.....	25.00
	On billiard tables, with pockets, five feet six inches by eleven feet, a specific duty of thirty-five dollars.....	35.00
	And on those of six feet by twelve, a speci- fic duty of forty dollars.....	40.00
	And in addition thereto, ten per cent. <i>ad valorem</i> ; each table to include twelve cues, one set of four balls, with markers, cloths and cases, but no pool balls.....	10 p. ct.
	Brass, old and scrap, in bars, bolts and sheets; in wire, round or flat; on seamless drawn tubing and on plain and fancy tubing, ten per cent. <i>ad valorem</i>	10 p. ct.
	In manufactures of brass, not elsewhere speci- fied, thirty per cent. <i>ad valorem</i>	30 p. ct.
	<i>readstuffs, viz:</i>	
6 c. p. lb.	Barley, fifteen cents per bushel.....	15c. p. bush
6 c. p. lb.	Buckwheat, ten cents per bushel.....	10c. "
12½ p. ct.	Indian corn, seven and one-half cents per bushel.	7½c. "
	Oats, ten cents per bushel.....	10c. "
	Rice, one cent per pound.....	1c. per lb.
	Rye, ten cents per bushel.....	10c. p. bush
	Wheat, fifteen cents per bushel.....	15c. "
	Pease, ten cents per bushel ...	10c. "
	Beans, fifteen cents per bushel	15c. "
	Buckwheat meal or flour, one-fourth of one cent per pound.....	¼c. per lb

Breadstuffs. — Continued.

Cornmeal, forty cents per barrel	40c. per brl
Oatmeal, one-half cent per pound.....	$\frac{1}{2}$ c. per lb.
Rye flour, fifty cents per barrel	50c. per brl.
Wheat flour, fifty cents per barrel	50c. "
Rice and Sago flour, two cents per pound.....	2c. per lb.
Brick, for building, twenty per cent. <i>ad valorem</i> ...	20 p. ct.
Brooms and brushes, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Butter, four cents per pound.....	4c. per lb.
Candles, tallow, two cents per pound.....	2c. "
Candles, parafine wax, four cents per pound.....	4c. "
All other candles, twenty per cent. <i>ad valorem</i> ...	20 p. ct.
Carriages, wagons, railway cars and carriages, sleighs, wheelbarrows, and other like articles, 25 per cent. <i>ad valorem</i>	25 p. ct.
Cement, raw, or in stone from the quarry, per ton of thirteen cubic feet, one dollar.....	\$1 per ton.
Cement, burnt and unground, seven and one-half cents per one hundred pounds	$7\frac{1}{2}$ c. per 100 lbs.
Cement, hydraulic, or waterlime, ground, includ- ing barrels, forty cents per barrel.....	40c. p. brl.
Cement, in bulk or in bags, nine cents per bushel..	9c. p. bus.
Cement, Portland or Roman, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cheese, three cents per pound.....	3ct. p. lb.
Chicory, raw or green, three cents per pound.....	3ct. p. lb.
Chicory, or other root or vegetable used as a sub- stitute for coffee, kiln dried, roasted or ground, four cents per pound.....	4ct. p. lb.
China and porcelain ware, twenty per cent. <i>ad valorem</i>	20p. ct.
Clocks and parts thereof, thirty-five per cent. <i>ad valorem</i>	35 p. ct.
Coal, anthracite and bituminous, fifty cents per ton, of two thousand pounds	50 c. p. ton
Coal tar and coal pitch, ten per cent. <i>ad valorem</i>	10 p. ct.
Cocoa nuts, one dollar per one hundred.....	\$1 p. 100
Cocoa paste and chocolate, not sweetened, twenty per cent. <i>ad valorem</i>	20 p. ct.
Cocoa paste and other preparations of cocoa con- taining sugar, one cent per pound and twenty- five per cent. <i>ad valorem</i>	$\left. \begin{array}{l} 1 \text{ ct. p. lb.} \\ 25 \text{ p. ct.} \end{array} \right\}$
Coffee, green, two cents per pound.....	2 ct. p. lb.
Coffee, roasted or ground, and all imitations of, and substitutes for, three cents per pound.....	3 ct. p. lb.
Coke, fifty cents per ton of 2000 pounds.....	50ct. p. ton
Copper, old and scrap; in pigs; in bars, rods, bolts, ingots, sheets and sheathing, not planished or coated; copper wire round or flat, and cop- per seamless drawn tubing, ten per cent. <i>ad valorem</i>	10 p. ct.

..40c. per brl	Cordage for ships purposes, ten per cent.	
.. ¼c. per lb.	<i>ad valorem</i>	10 p. ct.
..50c. per brl.	Cordage, all other, twenty per cent. <i>ad valorem</i>	20 p. ct.
..50c. "	Copper rivets and burrs, and on all manufactures	
.. 2c. per lb.	of copper not elsewhere specified, thirty	
.. 20 p. ct.	per cent. <i>ad valorem</i>	80 p. ct.
	Corks, and other manufactures of cork-wood or	
	cork-bark, twenty per cent. <i>ad valorem</i>	20 p. ct.
.. 25 p. ct.		
.. 4c. per lb.	Cotton, Manufactures, of, viz.:	
.. 2c. "	On grey or unbleached and bleached cottons,	
.. 4c. "	sheetings, drills, ducks, cotton or canton-flan-	
.. 20 p. ct.	nels, not stained, painted or printed, one cent.	1c. p.s.yd.
	per square yard, and fifteen per cent. <i>ad</i>	15 p. ct.
	<i>valorem</i>	
.. 25 p. ct.	On all cotton jeans, denims, drillings, bedtick-	
	ings, gingham, plaids, cotton or canton-flan-	
	nels, ducks and drills, dyed or colored; cotton-	2c.p.s.yd.
\$1 per ton.	ades, pantaloons stuffs and goods of like	15 p. ct.
f } 7½c. per	description, two cents per square yard, and	
} 100 lbs.	fifteen per cent. <i>ad valorem</i>	
.. 40c. p. brl.	On all cotton wadding, batting, batts and warps,	
.. 9c. p. bus.	carpetwarps, knitting yarn, hosiery yarn or	
	other cotton yarns under number forty, not	2c. p. lb.,
	bleached, dyed or colored, two cents per	15 p. ct.
20 p. ct.	pound, and fifteen per cent. <i>ad valorem</i>	
3ct. p. lb.	And, if bleached, dyed or colored, three cents	8 c. p. lb.
3ct. p. lb.	per pound, and fifteen per cent. <i>ad valorem</i> ...	15 p. ct.
	On cotton warp, on beams, one cent. per yard,	1ct. p yd.,
	and fifteen per cent. <i>ad valorem</i>	15 p. ct.
4ct. p. lb.	On cotton seamless bags, two cents per pound,	2ct. p. lb.,
	and fifteen per cent. <i>ad valorem</i>	15 p. ct.
20p. ct.	On cotton shirts and drawers woven or made	
35 p. ct.	on frames, and on all cotton hosiery, thirty	
	per cent. <i>ad valorem</i>	80 p. ct.
50 c. p. ton	On cotton sewing thread, on spools, twenty per	
10 p. ct.	cent. <i>ad valorem</i>	20 p. ct.
\$1 p. 100	On cotton in hanks, twelve and a half per cent.	
	<i>ad valorem</i>	12½ p. ct.
20 p. ct.	On all clothing made of cotton, or of which	
1 ct. p lb.	cotton is the component part of chief value,	
25 p. ct.	including corsets, thirty per cent. <i>ad valorem</i>	30 p. ct.
2 ct p lb	On all manufactures of cotton not elsewhere	
ct. p. lb.	specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Oct. p. ton	Drain-tile, and drain pipes and sewer pipes,	
	glazed or unglazed, twenty per cent. <i>ad valorem</i>	20 p. ct.
	Earthenware and stoneware, brown or colored,	
	and Rockingham ware, twenty-five per cent.	
	<i>ad valorem</i>	25 p. ct.
	Earthenware, white granite or ironstone ware, and	
	"C.O.," or cream colored ware, thirty per cent.	
10 p. ct.	<i>ad valorem</i>	80 p. ct.

Essences, viz : Of apple, pear, pine-apple, raspberry, strawberry, vanilla, and other fruits, one dollar and ninety cents per Imperial gallon, and twenty per cent. <i>ad valorem</i>	1.90 per Imp.gal., 20 p. ct.
Essential oils for manufacturing purposes, twenty per cent. <i>ad valorem</i>	20 p. ct.
Excelsior for upholsterers use, twenty per cent. <i>ad valorem</i>	20 p. ct.
Feathers, ostrich and vulture, undressed, fifteen per cent.	15 p. ct.
and dressed twenty-five per cent. <i>ad valorem</i> ...	25 p. ct.
Fire-brick or tiles for lining stoves and furnaces, twenty per cent. <i>ad valorem</i>	20 p. ct.
Fish, fresh, salted or smoked, except fish free of duty, as provided by the Treaty of Washington, one cent per pound.....	1 ct. p. lb.
Flax, fibre, scutched, one cent per pound.....	1 ct. p. lb.
“ hackled, two cents per pound.....	2 ct. p. lb.
Flax, tow of, scutched or green, one-half cent per pound... ..	$\frac{1}{2}$ ct. p. lb.
Flax seed ten cents per bushel.....	10c.p. bush.
Fruit, dried, viz. : Apples, currants, dates, figs, plums, prunes, raisins, and all other not elsewhere specified, one cent per pound.....	1 ct. p. lb.

Fruit, green, viz. :

Apples forty cents per barrel.....	40 c. p. brl.
Blackberries, gooseberries, raspberries and strawberries, two cents per quart.....	2 ct. p. qt.
Cherries and currants, one cent. per quart....	1 ct. p. qt.
Cranberries, plums and quinces, thirty cents per bushel.....	30 c. p. bush
Grapes, one cent per pound.....	1 c. p. lb.
Peaches, forty cents per bushel.....	40 c. p. bush
Oranges and lemons, twenty per cent. <i>ad valorem</i>	20 p. ct.
Fruits in air tight cans, including cans, three cents per pound, if sweetened.....	3 ct. p. lb
And two cents per pound, if not sweetened..	2 ct. p. lb.
Fruits, preserved in brandy or other spirits, one dollar and ninety cents per Imperial gallon..	1.90 per Im. gal.

Furs, viz :

Fur skins dressed, fifteen per cent. <i>ad valorem</i> . ..	15 p. ct.
Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Furniture, house, cabinet or office, thirty-five per cent <i>ad valorem</i>	35 p. ct.

1.90 per
Imp.gal.,
20 p. ct.

Gas, coal oil or kerosene fixtures or parts thereof,
thirty per cent. *ad valorem*..... 30 p. ct.

Glass and Manufactures of, viz.:

20 p. ct.
20 p. ct.
15 p. ct.
25 p. ct.
20 p. ct.
1 ct. p. lb.
1 ct. p. lb.
2 ct. p. lb.
1 ct. p. lb.
0c.p. bush.
1 ct. p. lb.
0 c. p. brl.
ct. p. qt.
ct. p. qt.
c. p. bush
c. p. lb.
c. p. bush
20 p. ct.
ct. p. lb
ct. p. lb.
1.90 per
Im. gal.
15 p. ct.
25 p. ct.
35 p. ct.

On carboys and demijohns, on pressed bottles,
flasks and phials of every description, on tele-
graph and lightning-rod insulators, and on
fruit jars and glass balls, thirty per cent. *ad
valorem*..... 30 per cent.
On lamp and gas-light shades, lamps and lamp-
chimneys, globes for lanterns, lamps and gas-
lights, thirty per cent. *ad valorem*..... 30 per cent.
On ornamental, figured and enamelled stained
glass, stained, tinted, painted and vitrified
glass and stained glass windows; figured,
enamelled and obscured white glass; thirty
per cent. *ad valorem*..... 30 per cent.
On common and colorless window glass, and on
colored glass, not figured, painted, enam-
elled or engraved, twenty per cent. *ad
valorem*..... 20 p. ct.
On all other glass and manufactures of glass,
not herein otherwise provided for, twenty
per cent. *ad valorem*..... 20 p. ct.

Gunpowder and other Explosives, viz.:

On gun, rifle and sporting powder, in kegs, half-
kegs or quarter kegs, and other similar pack-
ages, five cents per pound..... 5c. per lb.
On cannon and musket powder in kegs and bar-
rels, four cents per pound..... 4c. per lb.
On canister powder, in pound and half-pound
tins, fifteen cents per pound 15c per lb.
On blasting and mining powder, three cents
per pound 3c per lb.
On giant powder, dualin, dynamite and other ex-
plosives in which nitro-glycerine is a consti-
tuent part, five cents per pound and twenty
per cent. *ad valorem* 5c per lb.
and
20 p. ct.
On nitro-glycerine, ten cents per pound and
' twenty per cent. *ad valorem*..... 10c per lb
20 p. ct.
Gutta-percha, manufactures of, twenty-five per
cent. *ad valorem*..... 25 p. ct
Hair, curled, twenty per cent. *ad valorem*..... 20 p
Honey, bees, in the comb or otherwise, three cents
per pound..... 3c p.
Hops, six cents per pound 6c p. lb.
India rubber, viz: boots and shoes and other manu-
factures of, twenty-five per cent. *ad valorem*.... 25 p. ct.

Iron and manufactures of, viz.:

Pig, two dollars per ton.....	\$2 per ton
Old and scrap, two dollars per ton.....	\$2 per ton
In slabs, blooms, loops or billets, twelve and one half per cent. <i>ad valorem</i>	12½ p. ct.
In bars, rolled or hammered, including flats, rounds and squares, band and hoop; sheet, smoothed or polished, coated or galvanized, and common or black; boiler and other plate; Canada plates or squares, nail and spike rods, and all other iron not otherwise provided for, seventeen and one half per cent. <i>ad valorem</i> ..	17½ p. ct.
On rolled, round, wire rods in coils, under half an inch in diameter, ten per cent. <i>ad valorem</i>	10 p. ct.
On iron rails or railway bars for railways or tramways, fifteen per cent. <i>ad valorem</i> ...	15 p. ct.
On railway fish-plates, frogs, frog-points, chairs and finger-bars, seventeen and a half per cent. <i>ad valorem</i>	17½ p. ct.
On tin plates, ten per cent. <i>ad valorem</i>	10 p. ct.
On iron and steel wire, not over number 18 wire gauge, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On castings in the rough, twenty per cent. <i>ad valorem</i>	20 p. ct.
On stoves and other finished castings, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On car wheels, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On mill irons and mill cranks, and on wrought forgings for mills and locomotives, or parts thereof, weighing 25 pounds or more, twenty per cent. <i>ad valorem</i>	20 p. ct.
On locomotive engines and on stationary fire or other steam engines and boilers, and on other machinery composed of iron, or of which iron is the component part of chief value, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On locomotive tires of steel or Bessemer steel in the rough, ten per cent. <i>ad valorem</i>	10 p. ct.
On seamless drawn boiler tubing, ten per cent. <i>ad valorem</i>	10 p. ct.
On bedsteads and other iron furniture and ornamental iron work, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On tinned, glazed, or enamelled hollow ware of cast or wrought iron, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On hardware, viz.: builders, cabinetmakers, upholsters, carriage-makers, saddlers, and undertakers, including coffin trimmings of metal, thirty per cent. <i>ad valorem</i>	30 p. ct.

On bolts, nuts, washers, and rivets, thirty per cent. <i>ad valorem</i>	30 p. ct.
On tacks, brads, and sprigs, thirty per cent. <i>ad valorem</i>	30 p. ct.
On horse-shoes and horse-shoe nails, thirty per cent. <i>ad valorem</i>	30 p. ct.
On iron wire nails, called "Points de Paris," thirty per cent. <i>ad valorem</i>	30 p. ct.
On iron and steel screws, commonly called "woods crews," thirty five per cent. <i>ad valorem</i>	35 p. ct.
On scales, balances and weighing beams, thirty per cent. <i>ad valorem</i>	30 p. ct.
On chain cables over half an inch in diameter, whether shackled or swivelled or not, five per cent. <i>ad valorem</i>	5 p. ct.
On nails and spikes, wrought and pressed, whether galvanized or not, three-fourths of a cent per pound, and ten percent <i>ad valorem</i>	$\frac{3}{4}$ ct. p. lb. 10 p. ct.
On nails and spikes cut, half a cent per pound and ten per cent. <i>ad valorem</i>	$\frac{1}{2}$ ct. p. lb. 10 p. ct.
On composition nails and spikes and sheathing nails, twenty per centum <i>ad valorem</i>	20 p. ct.
On sewing machines, whole, or on heads or parts of heads, two dollars each, and in addition thereto twenty per cent <i>ad valorem</i>	\$2 each. 20 p. ct.
On jewelry and other manufactures of gold and silver, and on watches twenty per cent. <i>ad valorem</i>	20 p. ct.
On jute manufactures twenty per cent. <i>ad valorem</i>	20 p. ct.
On lard, tried or rendered, two cents per pound	2 ct. p. lb.
On lard, untried, one and a-half cents per pound	1½ ct p lb.
On lead, old and scrap. and on pigs, bars, blocks and sheets, ten per cent. <i>ad valorem</i>	10 p. ct.
On lead pipe, twenty per cent. <i>ad valorem</i>	20. p. ct.
On lead shot, and on all manufactures of lead, not otherwise specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Leather board, three cents per pound	3 cts. p. lb.
On boot and shoe counters made from leather board, half a cent per pair.....	$\frac{1}{2}$ ct. p. pr.
Leather, sole, tanned, but rough or undressed, ten per cent. <i>ad valorem</i>	10 p. ct.
On morocco skins, tanned, but rough or undressed, 10 per cent <i>ad valorem</i>	10 p. ct.
On sole leather and belting leather, tanned, but not waxed, and on all upper leather, fifteen per cent. <i>ad valorem</i>	15 p. ct.
On leather as above, dressed and waxed, twenty per cent. <i>ad valorem</i>	20 p. ct.
On japanned, patent or enamelled leather, twenty per cent. <i>ad valorem</i>	20 p. ct.

On all other leather and skins, tanned, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
On boots and shoes and other manufactures of leather, and on leather belting, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Lithographic stones, not engraved, twenty per cent. <i>ad valorem</i>	20 p. ct.
Machine card clothing, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Malt, two cents per pound.....	2 cts. p. lb.
Marble in blocks from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet or over, ten per cent. <i>ad valorem</i>	10 p. ct.
Slabs sawn on not more than two sides, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Marble blocks and slabs, sawn on more than two sides, twenty per cent. <i>ad valorem</i>	20 p. ct.
On finished marble and on all manufactures of marble, not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
On meats, fresh or salted, on actual weight as received in Canada (except bacon and hams), one cent per pound.....	1 ct. p. lb.
On bacon and hams, dried or smoked, two cents per pound.....	2 cts. p. lb.
On other meats not specified, two cents per pound.....	2 cts. p. lb.
Mustard seed, unground, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Mustard ground, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Nuts of all kinds, except cocoa nuts, twenty per cent. <i>ad valorem</i>	20 p. ct.
Ochres, dry, ground or unground, washed or unwashed, not calcined, ten per cent. <i>ad valorem</i>	10 p. ct.
Oils, coal and kerosene, distilled, purified or refined, naphtha, benzole and petroleum, products of petroleum, coal, shale and lignite, not elsewhere specified, six cents per wine gallon.....	6 cts. p. gal.
Carbolic or heavy oil used in making wooden block pavement, for treating wood for building and railway ties, ten per cent. <i>ad valorem</i> ..	10 p. ct.
Cod liver, medicated, twenty per cent. <i>ad valorem</i>	20 p. ct.
Oil, lard, twenty per cent. <i>ad valorem</i>	20 p. ct.
Linseed or flax-seed, raw or boiled, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Neatsfoot, twenty per cent. <i>ad valorem</i>	20 p. ct.
Olive or Salad, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sesame seed, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sperm, twenty per cent. <i>ad valorem</i>	20 p. ct.

Oil Cloth for floors, stamped, painted or printed, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Opium, drug, twenty per cent. <i>ad valorem</i>	20 p. ct.
Opium, prepared for smoking, and all preparations of opium five dollars per pound	\$5 per lb.
Organs, Cabinet, viz. :—On Reed Organs having not more than two sets of reeds, a specific duty of ten dollars ; having over two and not over four sets of reeds, fifteen dollars ; having over four and not over six sets of reeds, twenty dollars ; having over six sets of reeds, thirty dollars ; and in addition thereto, ten per cent <i>ad valorem</i> on the fair market value thereof	10 p. ct.
Paintings, drawings, engravings and prints, twenty per cent. <i>ad valorem</i>	20 p. ct.
Paints and colors, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Paper pulp, for paper-makers, ten per cent. <i>ad valorem</i>	10 p. ct.
Paper hangings, or wall paper, thirty per cent. <i>ad valorem</i>	30 p. ct.
Paper of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
Envelopes, and all manufactures of paper, not otherwise specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Union collar cloth paper, in sheets, not shapen, ten per cent. <i>ad valorem</i>	10 p. ct.
Mill board and straw board, ten per cent. <i>ad valorem</i>	10 p. ct.
Paper collars, cuffs and shirt fronts, twenty-five per cent. <i>ad valorem</i>	25 p. ct.

Perfumery, including Toilet Preparations viz. :

Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations used for the hair, mouth or skin, thirty per cent. <i>ad valorem</i>	30 p. ct.
Phosphor bronze, in blocks, bars, sheets and wire, ten per cent. <i>ad valorem</i>	10 p. ct.

Pianofortes, viz. :

On all square pianofortes, whether round cornered or not, not over seven octaves, twenty-five dollars ; on all other square pianofortes, thirty dollars ; on upright pianofortes, thirty dollars ; on concert, semi-concert or parlor grand pianofortes, fifty dollars ; and in addition thereto, ten per cent. <i>ad valorem</i>	10 p. ct.
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Pitch[(coal) and coal tar, ten per cent. <i>ad valorem</i> ...	10 p. ct.
Plants, viz.: fruit, shade, lawn and ornamental trees, shrubs and plants, twenty per cent. <i>ad valorem</i>	20 p. ct.
Plaster of Paris, ground, calcined or manufactured, twenty per cent. <i>ad valorem</i>	20 p. ct.
Electro-plated ware and gilt ware of all kinds, thirty per cent. <i>ad valorem</i>	30 p. ct.
Plates engraved on wood and on steel or other metal, twenty per cent. <i>ad valorem</i>	20 p. ct.
Playing cards, thirty per cent. <i>ad valorem</i>	30 p. ct.
Plumbago, ten per cent. <i>ad valorem</i> , and on all manufactures of plumbago, twenty per cent. <i>ad valorem</i>	10 p. ct.
Pomades, French or flower odors preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. <i>ad valorem</i>	20 p. ct.
Printing presses of all kinds, fifteen per cent. <i>ad valorem</i>	15 p. ct.
Proprietary medicines, commonly called patent medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill or label, for the relief of any disorder or ailment, in liquid form, fifty per cent.; and all other, twenty five per cent. <i>ad valorem</i>	15 p. ct.
Pumice stone, ground or powdered, twenty per cent, <i>ad valorem</i>	50 p. ct.
Putty, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Quill, twenty per cent. <i>ad valorem</i>	25 p. ct.
Quinine, sulphate of, twenty per cent. <i>ad valorem</i>	20 p. ct.
Salt (except salt imported from the United Kingdom or any British possession, or imported for the use of the Sea or Gulf Fisheries, which shall be free of duty) in bulk, eight cents per one hundred pounds; in bags, barrels and other packages, twelve cents per one hundred pounds	8 c. pr.100 12 c.pr.100
Saltpetre, twenty per cent. <i>ad valorem</i>	20 p. ct.
Sand paper, glass and emery paper, twenty per cent. <i>ad valorem</i>	20 p. ct.
Seeds, viz.: flower, garden, field and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent.; when put up in small papers or parcels, twenty-five per cent. <i>ad valorem</i>	15 p. ct.
Seed, mustard, unground, fifteen per cent. <i>ad valorem</i> ; ground, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Shingles, twenty per cent. <i>ad valorem</i>	15 p. ct.

p. ct.	Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery and all appliances, an <i>ad valorem</i> duty of ten per cent.....	10 p. ct.
p. ct.	Silk, in the gum, not more advanced than singles, tram, and thrown organzine, fifteen per cent. <i>ad valorem</i>	15 p. ct.
p. ct.	Sewing silk and silk twist, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
p. ct.	Silk velvets, and all manufactures of silk or of which silk is the component part of chief value, not elsewhere specified, thirty per cent. <i>ad valorem</i>	30 p. ct.
p. ct.	Silver, German, in sheets, ten per cent. <i>ad valorem</i>	10 p. ct.
p. ct.	Slate, for roofing, twenty per cent. <i>ad valorem</i>	20 p. ct.
p. ct.	Slate slabs, square or in special shapes, twenty per cent. <i>ad valorem</i>	20 p. ct.
p. ct.	Slate mantels, thirty per cent. <i>ad valorem</i>	30 p. ct.
p. ct.	School and writing slates, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
p. ct.	Soap, common brown and yellow, not perfumed, one cent per pound.....	1 cent
p. ct.	Soap, castile and white, two cents per pound.....	2 cents
p. ct.	Soap, perfumed or toilet, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
p. ct.	Spelter, in blocks or pigs, ten per cent. <i>ad valorem</i>	10 p. ct.

Spices, viz. :

	Ginger and spices of all kinds, except nutmegs and mace, unground, twenty per cent. <i>ad valorem</i>	20 p. ct.
	Ginger and spices of all kinds, except nutmegs and mace, ground, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
	Nutmegs and mace, twenty-five per cent, <i>ad valorem</i>	25 p. ct.
	Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, two cents per pound.....	2 cents
	Spirits and strong waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Syke's hydrometer, for every Imperial gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, viz.: Geneva, gin, rum, whiskey, and un-	

enumerated articles of like kinds, one dollar and thirty-two and one-half cents per Imperial gallon.....	\$1.32½ l. g.
On brandy, one dollar and forty-five cents per Imperial gallon	\$1.45 l. g.
On old Tom Gin, one dollar and thirty-two and one-half cents per Imperial gallon, in bulk.....	\$1.32½ l. g.
Spirits sweetened and mixed, so that the strength cannot be ascertained as aforesaid, viz. : Rum-shrub, cordials, Schiedam schnapps, tafia, bit- ters, and unenumerated articles of like kinds, one dollar and ninety cents per Imperial gallon.....	\$1.90 l. g.
On spirits and strong waters not elsewhere speci- fied, one dollar and ninety cents per Imperial gallon.....	\$1.90 l. g.
Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomina- tion of proprietary medicines, tinctures, es- sences, extracts, or any other denomination not elsewhere specified, shall be, nevertheless, deemed "spirits or strong waters", and subject to duty as such, one dollar and ninety cents per Imperial gallon.....	\$1.90 l. g.
On Cologne water and perfumed spirits, in bottles or flasks not weighing more than four ounces each, forty per cent. <i>ad valorem</i>	40 p. ct.
On Cologne water and perfumed spirits in bottles, flasks or other packages weighing more than four ounces each, one dollar and ninety cents per Imperial gallon. and twenty per cent. <i>ad valorem</i>	\$1.90 l.g. and 20 p. ct
Wines of all kinds, except sparkling wines, in- cluding ginger, orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, by Syke's hydrometer, im- ported in wood or in bottles (six quart and twelve pint bottles to be held to contain an Imperial gallon), twenty-five cents per Impe- rial gallon; containing over twenty-six and not over 31 per cent., forty cents per Imperial gallon; containing over thirty-one and not over thirty-six per cent., fifty-five cents per Imperial gallon; and containing over thirty- six and not over forty per cent., seventy cents per Imperial gallon, and in addition thereto, thirty per cent. <i>ad valorem</i>	25c. p. Im. gal. 40c. per Imp. gal. 55c. per Imp. gal. 70c. per Imp. gal. 30 p. ct. <i>ad val.</i>
On champagne, and all other sparkling wines in bottles, containing each not more than a quart	

and more than one pint, three dollars per dozen bottles; containing not more than a pint each and more than one half-pint, one dollar and fifty cents per dozen bottles; containing one half-pint each or less, seventy-five cents per dozen bottles. Bottles containing more than one quart each shall pay in addition to three dollars per dozen bottles, at the rate of one dollar and fifty cents per Imperial gallon on the quantity in excess of one quart per bottle.	\$3 p. d'z \$1.50. p. dox. 75c. p. d. \$1.50 per gal. for over 1 qt. p. b't'le,
In addition to the above specific duty on sparkling wines there shall be an <i>ad valorem</i> duty of thirty per cent.	30 p. ct. <i>ad val.</i>

But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof by Syke's hydrometer, shall be rated for duty as unenumerated spirits.

Stationery of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
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Steel and Manufactures of, viz. :—

On steel in ingots, bars, sheets and coils, ten per cent. <i>ad valorem</i>	10 p. ct.
On shovels, spades, hoes, hay, manure and potato forks, rakes and rake teeth, carpenters, coopers, cabinet-makers and all other mechanics tools, edge tools of every description, including axes, scythes, and saws of all kinds, and on steel skates, thirty per cent. <i>ad valorem</i>	30 p. ct.
On cutlery; on firearms, viz. : muskets, rifles, pistols and shot guns, and on all manufactures of steel and of iron and steel, not elsewhere specified, twenty per cent. <i>ad valorem</i>	20 p. ct.
On knife blades or knife blanks, in the rough, unhandled, for use by electro-platers, ten per cent <i>ad valorem</i>	10 p. ct.
Stereotypes and electrotypes of standard books, ten per cent. <i>ad valorem</i>	10 p. ct.
Stereotypes and electrotypes for commercial blanks and advertisements, twenty per cent. <i>ad valorem</i>	20 p. ct.
Stone, viz. : rough freestone, sandstone, and all other building stone except marble, one dollar per ton of thirteen cubic feet.	\$1 per ton
Water-lime stone or cement stone, one dollar per ton	\$1 per ton
Grindstones, in the rough, one dollar and fifty cents per ton	\$1.50 p. ton

On dressed freestone, and all other building stone, except marble, and on all manufactures of stone or granite, twenty per cent. *ad valorem*..... 20 p. ct.

Sugars, Syrups and Molasses :

On all sugar above number 14, Dutch Standard in color, one cent per pound and thirty-five per cent. *ad valorem*..... } 1 c. p. lb.
35 p. ct.

On sugar equal to number 9, and not above number 14, Dutch Standard, three-fourths of a cent per pound, and thirty per cent. *ad valorem*..... } $\frac{3}{4}$ c. p. lb.
30 p. ct.

On sugar below number 9, Dutch Standard, half a cent per pound, and thirty per cent. *ad valorem*..... } $\frac{1}{2}$ c. p. lb.
30 p. ct.

Provided that the *ad valorem* duty shall be levied and collected on sugar and melado when imported direct from the country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheads or other packages, or other charges and expenses prior to shipment, anything contained in section 34 of the Act 40th Victoria, chap. 10, to the contrary notwithstanding.

On syrups, cane juice, refined syrup, sugar-house syrup, syrup of sugar, syrup of molasses, or sorghum, five-eighths of one cent per pound and thirty per cent. *ad valorem*..... } $\frac{5}{8}$ c. p. lb.
30 p. ct.

On melado, concentrated melado, concentrated cane juice, concentrated molasses, concentrated beet root juice, and concrete, three-eighths of one cent per pound, and thirty per cent. *ad valorem*..... } $\frac{3}{8}$ c. p. lb.
30 p. ct.

Molasses, if used for refining, clarifying or rectifying purposes, or for the manufacture of sugar, when imported direct from the country of growth and production, twenty-five per cent. *ad valorem*..... 25 per c.

And for the same purposes when not imported direct from the country of growth and production, thirty per cent. *ad valorem*..... 30 per c.

Molasses, when not so used, when imported direct from the country of growth and production, fifteen per cent. *ad valorem*..... 15 per c.

And when not imported direct from the country of growth and production, twenty per cent. *ad valorem*..... 20 per c.

Sugar candy, brown or white, and confectionery, one cent per pound and thirty five per cent. *ad valorem*..... } 1 c. p. lb.
and 35
per c.

Glucose or grape sugar to be classed and rated for duty as sugar according to grade by Dutch Standard in color.

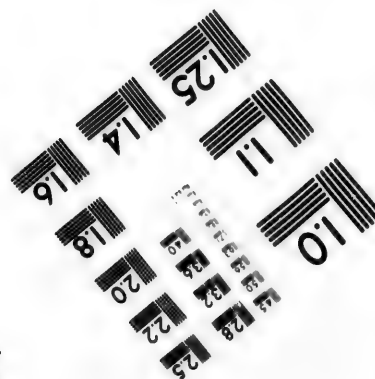
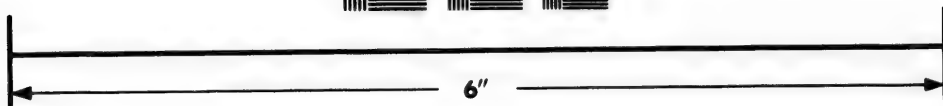
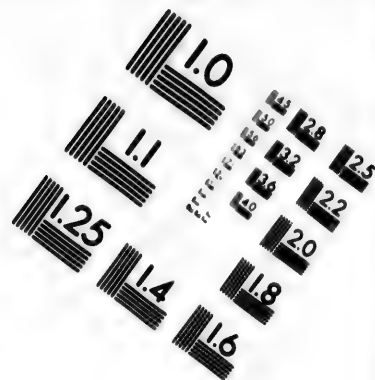
Glucose syrup, thirty-five per cent. <i>ad valorem</i>	35 per c.
Tallow, one cent per pound.....	1 c. per lb.
Tea, viz.: On all black tea, two cents per pound, {	2 c. p. lb.
and ten per cent. <i>ad valorem</i>	& 10 p. c.
And on all green and Japan tea, three cents per {	3 c. p. lb.
pound, and ten per cent. <i>ad valorem</i>	& 10 p. c.
Tin, in blocks, pigs, bars, plates and sheets, ten {	
per cent. <i>ad valorem</i>	10 per c.
Tinware, stamped and Japanned ware, and on all {	
manufactures of tin not elsewhere specified, {	
twenty five per cent. <i>ad valorem</i>	25 per c.
Tobacco manufactured, and snuff, twenty {	25 c. p. lb.
five cents per pound, and in addition thereto, {	and 12½
twelve and a-half per cent. <i>ad valorem</i>	per cent.
On cigars and cigarettes, fifty cents per pound, {	50 c. p. lb.
and twenty per cent. <i>ad valorem</i>	& 20 p. c.
Turpentine, spirits of, twenty per cent. <i>ad {</i>	
<i>valorem</i>	20 per c.
Trunks, satchels, valises and carpet bags, twenty- {	
five per cent. <i>ad valorem</i>	25 per c.
Type, for printing, twenty per cent. <i>ad valorem</i>	20 per c.
Type metal, ten per cent. <i>ad valorem</i>	10 per c.
Varnish, not elsewhere specified, twenty cents {	20 c. per
per Imperial gallon, and twenty per cent. {	gall. and
<i>ad valorem</i>	20 per c.

Vegetables, viz.:

Potatoes, ten cents per bushel.....	10 c. p. bu.
On tomatoes, thirty cents per bushel.....	30 c. p. bu.
And on all other vegetables, twenty per cent. {	
<i>ad valorem</i>	20 p. c.
Vinegar, twelve cents per Imperial gallon	12 c. p. l g.
Watches, watch movements and watch cases, {	
twenty per cent. <i>ad valorem</i>	20 p. c.
Wire of brass and copper, ten per cent. <i>ad {</i>	
<i>valorem</i>	10 p. c.
Wire cloth of brass and copper, twenty per cent. {	
<i>ad valorem</i>	20 p. c.
Wood and manufactures of viz.: wooden ware, {	
pails, tubs, churns, brooms, brushes, and other {	
manufactures of wood not elsewhere specified, {	
twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Hubs, spokes, felloes and wheels, twenty per {	
cent. <i>ad valorem</i>	20 p. ct.
Lumber and timber not elsewhere specified, {	
twenty per cent. <i>ad valorem</i>	20 p. ct

Wool and Woollens, viz.:

Wool, unmanufactured, hair of the Alpaca goat {	
and other like animals.....	Free.
On manufactures composed wholly or in part of {	



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Wool and Wollens.—Continued.

wool, worsted, the hair of the Alpaca goat, or other like animals, viz : shawls, blankets, and flannels of every description, cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, cloakings, felt cloth of every description, horse-collar cloth, yarnk, nitting yarn, fingering yarn, worsted yarn, under number 30, knitted goods, viz : shirts, drawers, and hosiery of every description, seven and a half cents per pound, and in addition thereto, twenty per cent. <i>ad valorem</i>	7½ c.p. lb. 20 p. ct.
On clothing ready made, and wearing apparel of every description composed wholly or in part of wool, worsted, the hair of the Alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, ten cents per pound, and in addition thereto twenty-five per cent. <i>ad valorem</i>	10 c.p. lb. 25 p. ct.
On all manufactures, composed wholly or in part of wool, worsted, the hair of the Alpaca, goat, or other like animals, not herein otherwise provided for, twenty per cent. <i>ad valorem</i>	20 p. ct.
On treble ingrain, three-ply and two-ply carpets composed wholly of wool, ten cents per square yard, and in addition thereto twenty per cent. <i>ad valorem</i>	10 cts. p. sq. yd. and 20 p. ct.
On two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the Alpaca, goat, or other like animal, five cents per square yard, and in addition thereto, twenty per cent. <i>ad valorem</i>	5 cts. p. sq. yd. and 20 p. ct.
Whips, twenty-five per cent. <i>ad valorem</i>	25 p. ct.
Wire, of brass and copper, ten per cent. <i>ad valorem</i>	10 p. ct.
Wire cloth, of brass and copper, twenty per cent. <i>ad valorem</i>	20 p. ct.
Zinc, in pigs, blocks and sheets, ten per cent. <i>ad valorem</i>	10 p. ct.
Zinc, seamless drawn tubing, ten per cent. <i>ad valorem</i>	10 p. ct.
Zinc, manufactures of zinc, not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	25 p. ct.

On all goods not enumerated in this Act or any other Act as charged with any duty of Customs and not declared free of duty by this Act or some unrepealed Act or provision, shall be charged with a duty of twenty per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

Resolved, That it is expedient to provide that the following goods shall be exempt from duty when imported into Canada :—

Agaric.
Agates, unmanufactured.
Alkanet root.
Aloes.
Aluminium.
Alum.
Ambergris.
Ammonia, crude.
Aniline dyes.
Aniline oil, crude.
Aniline salts.

Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.

Animals for the improvement of stock under regulations to be made by the Treasury Board, and approved by the Governor in Council.

Annato, liquid or solid.

Annato seed.

Anchors.

Antimony.

Ashes, pot, pearl and soda.

Apparel, wearing, and other personal and household effects, not merchandize, of British subjects dying abroad, but domiciled in Canada.

Argol dust.

Argols, crude.

Arsenic.

Arseniate of Aniline.

Articles for the use of the Governor General.

Articles for the use of foreign Consuls General

Army and Navy, for the use of,—

Arms.

Clothing.

Musical instruments for bands.

Military stores and munitions of war.

Bamboo-reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.

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skins,
cloak-
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any other Act
declared free
or provision,
per cent. *ad*
out of ware-

Bamboos, unmanufactured.

Barrels, of Canadian manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Minister of Customs may prescribe.

Barilla.

Bells, for churches.

Berries for dyeing, or used for composing dyes.

Bismuth.

Bolting cloths.

Bones, crude and not manufactured, burned, calcined, ground, or steamed.

Bone-dust, and bone-ash, for manufacture of phosphates and fertilizers.

Borax.

Botany, specimens of.

Bristles.

Brimstone, in roll or flour.

Brim-moulds, for gold beaters.

Bromine.

Broom corn.

Buchu-leaves.

Bullion, gold and silver.

Burgundy pitch.

Burr-stones in blocks, rough or unmanufactured, and not bound up into millstones.

Bichromate of potash.

Carriages of travellers and carriages laden with merchandize and not to include circus troops nor hawkers. Under regulations to be prescribed by the Minister of Customs.

Cabinets of coins, medals and all other collections of antiquities.

Casts as models for the use of schools of design.

Cornelian, unmanufactured.

Canvas for manufacture of floor oil-cloth, not less than forty-five inches wide, and not pressed nor calendered.

Caoutchouc, unmanufactured.

Cat-gut strings, or gut cord for musical instruments.

Cat-gut or whip-gut, unmanufactured.

Chalk and cliff-stone, unmanufactured.

Chamomile flowers.

Citrons and rinds of, in brine for candying.

Clays.

Clothing, donations of, for charitable purposes.

Cobalt, ore of.

Cochineal.

Cocoa, bean, shell and nibs.

Coins, gold and silver, except United States silver coin.

Communion plate.

Coir and coir yarn.

Colcothar, dry or oxide of iron.

Conium cicuta, or hemlock, seed and leaf,
 Cotton waste, and cotton wool.
 Cork-wood or cork-bark, unmanufactured,
 Colors, viz. :—Bichromate of potash, blue black, Chinese
 blue, Castille lakes, scarlet and marone in pulp, Paris
 green, Prussian blue, satin and fine washed white,
 ultra marine, umber, raw,

Diamonds, unset, including black diamonds for borers.

Diamond dust or bort.

Dragon's blood.

Duck, for belting and hose.

Dyeing or tanning articles in a crude state, used in dye-
 ing or tanning, not elsewhere specified.

Earths.

Eggs.

Emery.

Esparto, or Spanish grass, and other grasses and pulp
 of, for the manufacture of paper.

Extract of logwood.

Felt, adhesive, for sheathing vessels.

Fire clay.

Fibre, Mexican.

Fibre, vegetable, for manufacturing purposes.

Fibrilla.

Fish-bait.

Fish-oil and fish of all kinds, the produce of the fisher-
 ies of the United States, (except fish of the inland
 lakes and of the rivers falling into them, and fish
 preserved in oil.)

Fish-hooks, nets and seines, and lines and twines for
 the use of the fisheries, but not to include sporting
 fishing tackle or hooks with flies or trolling spoons.

Fur-skins, of all kinds, not dressed in any manner.

Fint, flints and ground flint stones.

Foliæ digitalis.

Fossils.

Gentian root.

Ginseng root,

Goldbeaters' moulds, and Goldbeaters' skins.

Grease and grease scrap, for manufacture of soap only.

Gravels.

Guano, and other animal and vegetable manures.

Gums, amber, Arabic, Australian, British, copal,
 damar, mastic, sandarac, shellac and tragacanth,

Gunny cloth and gunny bags.

Gut and worm gut, manufactured or unmanufactured,
 for whip and other cord.

Gutta-percha, crude.
Gypsum (sulphate of lime.)

Hair, alpaca, angola, buffalo and bison, camels, goat, hog, horse, and human, cleaned or uncleaned, but not curled or otherwise manufactured.

Hemlock bark.

Hemp, undressed.

Hides, raw or uncured, whether dry salted or pickled.

Hoofs, horns and horntips.

Hyoscyamus, or henbane leaf.

Ice.

India-rubber, unmanufactured.

Indian hemp, (crude drug).

Indigo.

Iris, orris root.

Isinglass, or fish-glue.

Istle, or tampico fiber.

Ivory and ivory nuts, unmanufactured.

Ivory veneers, sawn only not planed or polished.

Iron, masts for ships, or parts of.

Iron cables, chain over one half of an inch, shackled or swiveled or not.

Jalap root.

Junk, old.

Jute-butts.

Jute.

Kelp.

Kryolite.

Lac, dye, crude, seed, button, stick and shell.

Lava, unmanufactured.

Leeches.

Licorice root.

Litharge.

Litmus and all lichens, prepared and not prepared.

Lemons and rinds of, in brine, for candying.

Logs and round unmanufactured timber, not elsewhere provided for.

Lumber, plank and boards, sawn, of boxwood, cherry, chestnut, hickory, mohogany, oak, pitch-pine, rose-wood, sandalwood, walnut, Spanish cedar, and white-wood, not shaped, planed or otherwise manufactured.

Locomotives and railway passenger baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.

Madder and munjeet, or Indian madder, ground or prepared, and all extracts of

Manilla grass.

Menageries, horses, cattle, carriages and harnesses of, under regulations to be prescribed by the Minister of Customs.

Medals, of gold, silver or copper.

Meerschaum, crude or raw.

Mica and mica waste.

Mineralogy, specimens of.

Models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use.

Moss, Iceland and other mosses, crude.

Moss, seaweed and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned.

Machinery for worsted and cotton mills; of kinds while not manufactured in Canada.

Nitrate of soda, or cubic nitre.

Nut-galls.

Newspapers received by mail.

Nickel.

Oak-bark.

Oakum.

Oil-cake,

Oils, cocoanut and palm, in their natural state.

Oil, carbolic or heavy oil, used in the manufacture of wood block pavement, and of wood for buildings and railroad ties.

Oranges and rinds of—in brine—for candying.

Ores of metal of all kinds.

Osiers.

Oxalic acid.

Palm-leaf, unmanufactured.

Pearl, mother of, not manufactured.

Persis, or extract of archill and cudbear.

Philosophical instruments and apparatus, including globes, when imported by and for the use of colleges and schools, scientific and literary societies.

Phosphorus.

Pelts.

Pipe-clay.

Pitch (pine).

Plaster of Paris, not ground nor calcined.

Pumice and pumice stone

Plaits, Tuscan and grass

Precipitate of copper, crude.

Rags, of cotton, linen, jute and hemp, paper waste or clippings, and waste of any kind, fit only for manufacture of paper.

Rattans and reeds, unmanufactured.

Rennet, raw or prepared.

Rosin.

Rhubarb root.

Salt, coarse, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.

Saffron and safflower, and extract of.

Saffron-cake.

Sal amonia.

Sal soda.

Sand

Sea-weed, not elsewhere specified.

Sea grass.

Senna, in leaves.

Silex, or crystalized quartz.

Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, silk cocoons and silk waste.

Skins, undressed, dried, salted or pickled.

Soda ash.

Soda, caustic.

Soda, silicate of.

Settlers Effects, viz.:—

Wearing apparel, household furniture, professional books, implements and tools of trade, occupation or employment, which the settler has had in actual use for at least six months before removal to Canada, not to include machinery or live stock, or other articles imported for use in any manufacturing establishment, or for sale. Provided that any dutiable article entered as Settlers' Effects, shall not be sold or otherwise disposed of without payment of duty until after two years actual use in Canada.

Sulphur, in roll or flour.

Tails, undressed.

Tampico, white and black.

Tanner's bark.

Tar (pine).

Terra-alba, aluminous.

Terra-japonica.

Teasels.

Tobacco, unmanufactured, for Excise purposes, under conditions of Act 31 Vic., c. 51.

Tortoise and other shells, unmanufactured.

Travellers' baggage, under regulations to be prescribed by the Minister of Customs.

Turmeric.

Turpentine, raw or crude.

Turtles.

Tree-nails.

Vitriol, blue.

Veneers of wood and ivory, sawn only.

Verdigris, or sub-acetate of copper, dry.

Vegetable fibres, natural, not produced by any mechanical process.

Whiting or whitening.

Whalebone, unmanufactured.

Whale-oil, in casks from on shipboard, and in the condition in which it was first landed.

Willow, for basket-makers.

Wool.

Yellow metal, in bolts, bars, and for sheathing.

The following articles shall be prohibited to be imported, under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz.:—

Books, printed papers, drawings, paintings, prints, Photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

TARIFF

Of Customs of the Dominion of Canada,
as in force on and after the 15th of
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